

Analisis Penerapan Digital Forensic Software dalam Audit Investigasi Studi Kasus Inspektorat Jenderal Kementerian Keuangan = Implementation Analysis of Digital Forensic Software in Investigative Audit Case Study Inspectorate General of Ministry of Finance

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20403315&lokasi=lokal>

Abstrak

[ABSTRAK

Skripsi ini menganalisis tentang penerapan kegiatan digital forensic dalam pelaksanaan audit investigasi di Inspektorat Jenderal Kementerian Keuangan. Analisis penerapan ini dilakukan dengan meneliti unsur-unsur yang terkait dengan kegiatan digital forensic dimulai dari sumber daya manusia Inspektorat Jenderal, software digital forensic yang digunakan, dan prosedur pelaksanaan audit dengan digital forensic. Data didapatkan dari hasil observasi kegiatan di lapangan, wawancara dengan para auditor serta melakukan walkthrough terhadap kegiatan digital forensic. Hasil analisis menunjukkan bahwa penerapan digital forensic dalam audit investigasi di Inspektorat Jenderal sudah dilaksanakan dengan baik namun dapat dioptimalkan dengan meningkatkan peran sumber daya serta penggunaan fitur dalam digital forensic software yang lebih baik.

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ABSTRACT

This study analyzes the implementation of digital forensic activity on investigative audit in Inspectorate General of Ministry of Finance. This implementation analysis is gathered through review of all elements related to digital forensic activities such as human resource in Inspectorate General, digital forensic software used in auditing, and audit implementation procedure with digital forensic. Data were gathered through observation in fieldwork, interviewing several auditors and performing walkthrough in digital forensic activities. Analysis report shows that digital forensic implementation in Inspectorate General has been properly implemented yet it can be optimized by improving the rule of resources and the better usage of digital forensic software features.;This study analyzes the implementation of digital forensic activity on investigative audit in Inspectorate General of Ministry of Finance. This implementation analysis is gathered through review of all elements related to digital forensic activities such as human resource in Inspectorate General, digital forensic software used in auditing, and audit implementation procedure with digital forensic. Data were gathered through observation in fieldwork, interviewing several auditors and performing walkthrough in digital forensic activities. Analysis report shows that digital forensic implementation in Inspectorate General has been properly implemented yet it can be optimized by improving the rule of resources and the better usage of digital forensic software features., This study analyzes the implementation of digital forensic activity on investigative

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