

## Analisis transformasi peran dan fungsi audit internal (studi kasus DHG) = Analysis of internal audit s roles and function transformation (case study on DHG) / Sumantri Bratakusuma

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### Abstrak

[<b>ABSTRAK</b><br>

Penelitian ini bertujuan untuk mempelajari proses perubahan paradigma atau pandangan terhadap fungsi dan peran audit internal, penyebab ketidakefisienan fungsi dan peran audit internal dalam pengelolaan risiko, dukungan manajemen puncak dan auditee terhadap temuan audit internal serta proses perbaikan dan pencegahan yang dilakukan agar tercipta tata kelola perusahaan yang baik. Objek penelitian adalah grup perusahaan DHG yang bergerak dalam bidang farmasi dan alat-alat kesehatan. Penelitian dilakukan dengan menggunakan metode deskriptif analisis yaitu dengan membandingkan fakta-fakta yang terjadi dalam kegiatan perusahaan antara teori dan praktik. Dari hasil studi lapangan dan studi kepustakaan, menunjukkan bahwa DHG telah melakukan proses perubahan paradigma terhadap fungsi dan peran audit internal dari ?watch dog? menjadi ?consultant? dan mitra bagi manajemen perusahaan yang dilakukan oleh Departemen Corporate Internal Audit. Meskipun telah terjadi perubahan paradigma audit di DHG, namun belum terdapat kesesuaian kebijakan fungsi dan peran dari audit internal yang telah berjalan di perusahaan sehingga fungsi dan peran audit internal belum dapat berjalan lebih efektif dan belum dapat memberikan kontribusi terhadap peningkatan pengendalian internal dan pengelolaan risiko perusahaan. Belum terdapat dukungan manajemen puncak dan auditee terhadap temuan yang didapatkan oleh audit internal sehingga tata kelola perusahaan yang baik di DHG belum tercapai.

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<b>ABSTRACT</b><br>

The aim of this study is to review the process of paradigm or view change process of the role and function of internal audit, the cause of inefficiency in the role and function of internal audit in risk management, support from the top management and auditee towards internal audit findings as well as the rectification and prevention process to achieve good corporate governance. The object of this study is the DHG corporate group that operates in the field of pharmacy, medical and healthcare equipment. This study uses the descriptive analysis method through comparison of facts in the company?s operation between theory and practice. From the field and literature studies, it was shown that DHG has undergone a paradigm change process on the function and role of internal audit from ?watch dog? to ?consultant? and partner for the company?s management, performed by

the Corporate Internal Audit Department. Even though there has been an audit paradigm change in DHG, there is still no consistency between the company's policy for the internal audit function and role, therefore internal audit's function and role is still ineffective and unable to contribute towards improving the company's internal control and risk management. In addition, the lack of support of the top management and auditee towards internal audit findings causes DHG to not yet achieve good corporate governance, The aim of this study is to review the process of paradigm or view change process

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