

Proses pengawasan kepatuhan syariah pada bank Islam dan pandangan auditor terhadap audit syariah = The process of supervision of sharia compliance on Islamic Bank and the point of view of the auditor against sharia audit

Eka Septiyani, author

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Abstrak

Penelitian ini bertujuan menganalisis tugas dan tanggung jawab Dewan Pengawas Syariah pada Bank Islam, yaitu Unit Usaha Syariah Bank AEK berdasarkan Peraturan Bank Indonesia. Penelitian ini merupakan penelitian kualitatif dengan desain deskriptif. Pendekatan yang dilakukan yaitu menggunakan metode studi pustaka serta melakukan wawancara kepada staf Dewan Pengawas Syariah di Unit Usaha Syariah Bank AEK, dan partner Kantor Akuntan Publik EXP. Dari hasil penelitian ini ditemukan bahwa secara umum implementasi peran yang dijalankan dewan pengawas syariah telah sesuai dengan tugas dan tanggung jawab yang dijalankan DPS yang tertera dalam Peraturan Bank Indonesia, namun masih memerlukan beberapa catatan penyempurnaan dan proses pengawasan kepatuhan syariah oleh DPS pada bank Islam dapat dianalogikan dengan fungsi audit. Kata kunci: Auditor; Audit Syariah; Bank Islam; Pengawasan Kepatuhan Syariah.

.....AbstractThe study aimed to analyze the implementation of of duties and responsibilities that performed by Sharia Supervisory Board on Islamic Bank, named Sharia Business Unit of Bank AEK based on Bank Indonesia rsquo s regulation. This research is a qualitative research with descriptive design. The approach taken is using literature study method and conducting interview with Sharia Supervisory Board staff of Sharia Business Unit of Bank AEK, and partner of Public Accountant Office EXP. The analysis show in general the implementation of duties and responsibilities that performed by Sharia Supervisory Board has in accordance with the Bank Indonesia rsquo s regulation, but still needs some notes to improvements and the process of supervision sharia compliance by Sharia Supervisory Board on Islamic bank can be analogized with the function of the audit. Keywords Auditor Islamic Bank Sharia Audit Supervision of Sharia Compliance.