

Peranan audit internal sebagai koordinator penerapan combined assurance (studi kasus pada assurance dalam pelaporan keuangan SKK Migas) = Internal audit role as coordinator of combined assurance implementation (case study on SKK Migas financial reporting assurance) / Rama Kurnia

Rama Kurnia, author

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Abstrak

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Penelitian ini bertujuan menganalisis peran audit internal sebagai koordinator dalam pendekatan combined assurance dari sudut pandang perencanaan, pelaksanaan, dan pelaporan. Penelitian kualitatif ini menganalisis data dari literatur dan wawancara untuk mencapai kesimpulan. Hasil penelitian ini menunjukkan bahwa organisasi dapat melakukan pengukuran independen untuk penerapan combined assurance. Proses bisnis yang menjadi objek jaminan harus dipetakan ke risiko terkait. Koordinasi antara penyedia assurance dapat diimplementasikan dengan menggunakan peta assurance. Laporan perencanaan combined assurance menyatakan peran masing-masing penyedia assurance dan membantu auditee dalam melakukan perencanaan sumber daya dalam hal memfasilitasi penyedia jaminan. Nilai tambah bagi organisasi yang mengimplementasikan combined assurance berasal dari pengurangan duplikasi dan fokus kegiatan audit internal dengan risiko signifikan yang belum dilakukan assurance. Implementasi menyeluruh dari kegiatan ini mengurangi assurance gap dan assurance fatigue.

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**ABSTRACT**

The research purposes is to analyze the role of internal audit as a coordinator in the combined assurance approach from the planning, implementation, and reporting point of view. This qualitative research study analyze data from the literature and interviews to reach conclusions. The result of this study reveal that organizations can perform independent measurements for readiness in combined assurance implementation. Business process which become the assurance object must be mapped to the embedded risk. Coordination among assurance providers can be implemented using the assurance map. Combined assurance planning report states the role of each assurance provider and assists auditee in performing resource planning in terms of facilitating assurance provider. The value added for the organization which implements combined assurance comes from the reduction of duplication and focusing internal audit activities to the significant risk that has not been assured. A comprehensive implementation for these activities will reduce the assurance gap and assurance fatigue.