

Perancangan Risk Based Audit Plan pada Divisi Internal Audit (Studi Kasus pada PT. X Industri Otomotif) = Risk Based Audit Plan Design in The Internal Audit Department (Case Study in The PT. X Automotive Industry).

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Abstrak

ABSTRAK

Penelitian ini bertujuan untuk merancang audit plan dengan risk based audit pada PT. X yang bergerak di bidang otomotif. Teori yang digunakan dalam penelitian ini adalah teori audit berbasis risiko yang diambil dari buku Griffiths, The International Professional Practices Framework IPPF, dan The Institute of Internal Auditors IIA. Metode yang digunakan dalam penelitian ini adalah dengan melakukan perbandingan metode audit, yaitu audit yang dilakukan berdasarkan historis dan audit yang dilakukan berdasarkan risiko yang tertinggi risk based audit . Penilaian dilakukan melalui judgement, diskusi, dan observasi dari pengalaman peneliti selama bekerja di PT. X. Analisis dilakukan dengan mengidentifikasi risiko-risiko, menentukan auditable entity, melakukan risk assessment pada auditable entity, dan menentukan prioritas auditable entity. Hasil dari penelitian ini antara lain, menyimpulkan kapasitas jam kerja internal audit pada perencanaan audit berbasis risiko tidak mengalami kelebihan jam kerja dan terjadi penghematan anggaran dinas yang cukup signifikan dibandingkan audit berbasis historis.

ABSTRACT

The purpose of this study is to design risk based audit plan in the PT. X engaged in the automotive field. This study uses the theory of riskbased audit of the books Griffiths, The International Professional Practices Framework (IPPF), and The Institute of Internal Auditors (IIA). The method used in this research is to perform a comparison method of audit, namely the audit conducted based on historical and audits carried out under the highest risk (risk based audit). Assessment is done through a judgment, discussions, and observations from the author's experience while working in PT. X. Analysis is done by identifying inherent risks, determining the auditable entity, determining the likelihood and impact, performing risk assessment on auditable entity, and prioritizing auditable entity. The results of this study conclude hour capacity internal audit work on risk based audit planning does not have excess working hours and occurred department budget savings significant compared historically based audit.