

Analisis persepsi keterlibatan audit internal dalam enterprise-risk-management (ERM) dan relasinya dengan komite audit = Analysis on the perception of internal audit involvement in enterprise risk management (ERM) and its relationship with audit committee

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh keterlibatan audit internal dalam Enterprise-Risk-Management (ERM) dan kekuatan relasi komite audit-audit internal, serta interaksi keduanya terhadap kesediaan pelaporan kegagalan dalam prosedur manajemen risiko. Penelitian ini juga bertujuan untuk melihat persepsi peran dan tanggung jawab ideal auditor internal dalam ERM. Penelitian ini menggunakan metode eksperimen semu dengan desain 2 x 2 between subject melalui kuesioner. Analisis data menggunakan two-way ANOVA.

Hasil penelitian menunjukkan tingkat keterlibatan auditor internal dalam ERM tidak mempengaruhi kesediaan melaporkan kegagalan prosedur manajemen risiko kepada komite audit. Namun, relasi yang kuat dengan komite audit terbukti mempengaruhi kesediaan auditor internal melakukan pelaporan kegagalan prosedur manajemen risiko.

.....This study aims to examine the impact of internal auditors involvement in ERM on and strength of audit committee internal auditor relationship on willingness to report breakdown in risk procedure. This study also aims to examine the perceived ideal roles and responsibilities of internal auditors in ERM. The study uses a quasi experimental with 2x2 factorial design, using manipulation scenarios in questionnaire. Two way ANOVA univariate were used to analyze data.

The study indicates that there's an impact of strong relationship with the audit committee on internal auditors'perceived willingness to report a breakdown in risk procedures to the audit committee. However, high involvement in ERM doesn't affect their willingness to report.