

# **Inherent Fraud Risk Assessment: Analisis Tugas Pokok untuk Meminimalkan Fraud Risk (Studi Kasus pada Organisasi Pengawasan Industri di Indonesia) = Inherent Fraud Risk Assessment: Analysis of Main Tasks to Minimize Fraud Risk (Case Study of an Industrial Supervisory in Indonesia)**

Yulia Nurlita, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20510042&lokasi=lokal>

---

## **Abstrak**

<p>Penelitian ini bertujuan menganalisis dan memberikan pandangan mengenai<br />inherent fraud risk pada satu organisasi pengawasan industri di Indonesia. Analisis<br />inherent fraud risk yang akan diteliti menggunakan langkah-langkah yang<br />merupakan kombinasi dari standar ISO 31000:2018 dan COSO:2016. Berdasarkan<br />observasi terhadap tugas pokok dan unit kerja organisasi diidentifikasi 18 skema<br />fraud. Hasil dari penelitian ini menunjukkan bahwa 4 skema fraud tertinggi yaitu<br />“Pemerasan kepada pihak ke-3”, “Benturan kepentingan perizinan”, “Benturan<br />kepentingan pengaturan eksternal”, dan “Benturan kepentingan<br />Penindakan/pemeriksaan”. Terkait tugas pokok terdapat 3 hal yang harus<br />diperhatikan yaitu pengelolaan sistem informasi, logistik, dan pengawasan industri.</p><hr /><p>This research aims to analyze and provide views on inherent fraud risk of an<br />Industrial Supervisory in Indonesia. The inherent fraud risk analysis will be<br />examined using the combination of the methods presented in ISO 31000:2018 and<br />COSO: 2016. Based on observations of the main tasks and work units of the<br />organization, there are 18 fraud schemes identified. The results of this study indicate<br />that the four highest fraud schemes are "Extortion to the 3rd party", "Conflict of<br />interest in licensing", "Conflict of interests in external arrangements", and "Conflict<br />of interest in Enforcement/inspection". As for related tasks, there are three things<br />that must be considered: management of information systems, logistics, and<br />industrial supervision.</p>