

Analisis Peran Audit Internal dalam Penerapan Program Pencegahan dan Pendeteksian Kecurangan (Fraud) (Studi Kasus pada PT. WXY) = Analysis of the Role of Internal Audit in the Implementation of Fraud Prevention and Detection Programs (Case Study at PT. WXY)

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Abstrak

Skripsi ini bertujuan untuk menganalisis jenis-jenis kecurangan yang telah terjadi, bagaimana penerapan program pencegahan dan pendeteksian kecurangan, serta peran audit internal dalam penerapan program pencegahan dan pendeteksian kecurangan pada PT. WXY. Ruang Lingkup penelitian ini terbatas pada cabang dan pabrik di PT. WXY. Penelitian ini menggunakan metode penelitian studi kasus dengan pendekatan kualitatif deskriptif. Data-data yang didapat merupakan hasil wawancara, dan kajian literatur yang kemudian di olah sesuai dengan tema penelitian. Berdasarkan analisis penelitian ini, dua kategori kecurangan yaitu korupsi dan penyalahgunaan aset berdasarkan Fraud Tree telah terjadi di PT. WXY. Manajemen memiliki kelemahan dalam struktur pengendalian internal dalam mencegah dan mendeteksi kecurangan. Namun, Audit Internal telah berperan dengan cukup baik dan aktif dalam penerapan program pencegahan dan pendeteksian kecurangan di perusahaan meskipun dengan batasan-batasan yang dimiliki.This thesis aims to analyze the types of fraud that have occurred, how to implement fraud prevention and detection programs, as well as the role of internal audit in implementing fraud prevention and detection programs at PT. WXY. The scope of this research is limited to branches and factories at PT. WXY. This study uses a case study research method with a descriptive qualitative approach. The data obtained are the results of interviews and literature reviews which are then processed according to the research theme. Based on the analysis of this study, two categories of fraud, namely corruption and misappropriation of assets, based on the Fraud Tree have occurred at PT. WXY. Management has weaknesses in the internal control structure in preventing and detecting fraud. However, Internal Audit has played a fairly good and active role in implementing fraud prevention and detection programs in the company despite its limitations.