

2019

PENILAIAN KINERJA AUDIT INTERNAL

Hasil Survei Nasional IIA Indonesia tahun 2019



PENILAIAN KINERJA
AUDIT INTERNAL



SURVEI NASIONAL IIA INDONESIA TAHUN 2019

PELAKSANAAN

JULI-
SEPTEMBER

2019

TOTAL
RESPONDEN

500

RESPONDEN
IA PERFORMANCE
MEASUREMENT

|||||

63

PENILAIAN KINERJA
AUDIT INTERNAL



Mengukur Kinerja Audit Internal

**Harnovinsah, Lawe Anasta, Camallyta
Christine, Putri Surya
Permatasari, Syafrani Aulia, Aulia
Ristyanti, Fandy Arman
Nulhakim, Muhammad
Fadlirahman, Noviana Rachmawati
Fauzia, Putri Puspa
Alkotdriyah, Yusnita**

Mengukur Kinerja Audit Internal:

AUDIT INTERNAL : Teori dan Perkembangannya Loso Judijanto,Irsan Herlandi Putra,Fika Hartina Sari,Budi Harto,Mohamad Fajri Mekka Putra,Harnavela Sofyan,Junaedi Abdillah,2024-07-09 Buku AUDIT INTERNAL Teori dan Perkembangannya ini menguraikan secara komprehensif teori dan perkembangan dalam dunia audit internal menjadikannya panduan penting bagi profesional akademisi dan mahasiswa Dimulai dengan definisi dan konsep dasar buku ini menjelaskan peran dan tanggung jawab auditor internal serta hubungan mereka dengan auditor eksternal Prinsip prinsip utama dan standar etika yang harus diikuti oleh auditor internal juga dibahas untuk memastikan integritas dan kredibilitas hasil audit Selanjutnya buku ini mengeksplorasi penerapan audit internal dalam organisasi sektor swasta menghadirkan tantangan dan peluang yang dihadapi dalam lingkungan bisnis yang dinamis Bab akhir membahas peran teknologi dalam meningkatkan efisiensi dan efektivitas audit termasuk penggunaan analitik data dan alat manajemen audit berbasis komputer Dengan cakupan yang luas dan pembahasan mendalam buku ini menjadi referensi wajib bagi mereka yang ingin memahami dan menguasai praktik audit internal di era modern

Audit Internal Harnovinsah,Lawe Anasta,Camallyta Christine,Putri Surya Permatasari,Syafrani Aulia,Aulia Ristyanti,Fandy Arman Nulhakim,Muhammad Fadlirahman,Noviana Rachmawati Fauzia,Putri Puspa Alkotdriyah,Yusnita,2024-11-20 Dalam gelombang peristiwa yang terjadi saat ini perubahan tidak dapat dihindari Di bidang audit internal modern perubahan tersebut terjadi terus menerus Konsep sistem dan prosedur baru terus membanjiri baik di dunia usaha maupun di pemerintahan Untuk melayani klien mereka para auditor internal harus berpacu dengan berbagai perubahan yang memengaruhi pemilik dan manajer perusahaan Audit internal adalah proses independen dan objektif untuk mengevaluasi dan meningkatkan efektivitas kontrol internal manajemen risiko dan proses bisnis suatu organisasi Tujuan utama dari audit internal adalah untuk memberikan keyakinan kepada manajemen bahwa sistem kontrol internalnya berfungsi sebagaimana mestinya serta memberikan rekomendasi perbaikan yang dapat meningkatkan efisiensi dan efektivitas operasional Materi audit internal biasanya mencakup beberapa aspek penting Pertama prosedur audit yang meliputi pengumpulan bukti evaluasi risiko dan pengujian kontrol internal untuk memastikan kepatuhan terhadap kebijakan dan prosedur yang ditetapkan Kedua analisis temuan audit yang mencakup identifikasi kelemahan atau ketidaksesuaian serta penyusunan rekomendasi perbaikan yang dapat mengurangi risiko dan meningkatkan kinerja organisasi Ketiga laporan audit yang disusun berdasarkan hasil temuan dan rekomendasi serta dialog dengan manajemen untuk memastikan langkah langkah perbaikan yang diusulkan dapat diimplementasikan dengan efektif Melalui proses ini audit internal tidak hanya berperan sebagai penjaga kepatuhan tetapi juga sebagai mitra strategis dalam membantu organisasi mencapai tujuan bisnisnya dengan lebih efisien dan efektif serta meminimalkan risiko yang dapat mengganggu operasional dan reputasi perusahaan Materi yang dibahas dalam buku ini mencakup Bab 1 Pendahuluan Bab 2 Efektivitas Internal Audit Lensa Organisasi Pengendalian Risiko dan Peningkatan Kinerja Bab 3 Implementasi Model Analisis Data sebagai Alat untuk

Meningkatkan Proses Audit Internal Bab 4 Peran Auditor Internal dalam Pencegahan dan Pendeteksian Kecurangan Fraud Bab 5 Pengaruh Pengendalian Internal dan Audit Internal dalam Pencegahan Kecurangan dalam Laporan Keuangan Bab 6 Peran Audit sebagai Pengendali Internal dalam Pengelolaan Aset untuk Mengurangi Terjadinya Kecurangan di Perguruan Tinggi Bab 7 Peran Inspektorat dalam Penyusunan Anggaran Pendapatan dan Belanja Daerah Bab 8 Analisis Fungsi Audit Internal dalam Optimalisasi Dana Desa Perspektif Yuridis dan Empiris Bab 9 Permasalahan Audit Operasional dalam Menangani Kualitas Produk Pupuk Bersubsidi Bab 10 Pengaruh Komisaris Independen Kepemilikan Manajerial dan Komite Audit Terhadap Nilai Perusahaan dengan Kualitas Audit sebagai Variabel Moderasi *EFISIENSI AUDIT: Peran APIP dan Lingkungan Institutional* Rudy Usman, 2024-12-01 Buku Efisiensi Audit Peran APIP dan Lingkungan Institutional mengupas peran strategis Aparat Pengawasan Intern Pemerintah APIP dalam meningkatkan efisiensi audit di sektor publik Melalui pembahasan mendalam mengenai teori teori institusional dan koordinasi relasional buku ini menjelaskan bagaimana APIP sebagai auditor internal berkontribusi pada pengawasan yang lebih efektif di instansi pemerintahan Penulis juga menyoroti hubungan antara auditor internal dan eksternal serta pentingnya kolaborasi dalam mencapai audit yang berkualitas Dilengkapi dengan studi kasus dan penelitian terkini buku ini memberikan wawasan praktis mengenai pemanfaatan hasil kerja APIP oleh Badan Pemeriksa Keuangan BPK dan dampaknya terhadap efisiensi audit Buku ini ditujukan untuk auditor pembuat kebijakan serta pihak pihak yang terlibat dalam pengawasan publik dengan harapan dapat memperkuat tata kelola pemerintahan yang lebih akuntabel dan efisien Pedoman dan Strategi Audit Intern Bank Ikatan Bankir Indonesia, 2020-01-06 Sistem pengendalian intern yang efektif merupakan dasar bagi kegiatan operasional bank yang sehat dan aman Sistem itu membantu direksi dan dewan komisaris menjaga aset bank menjamin tersedianya pelaporan keuangan dan manajerial yang dapat dipercaya meningkatkan kepatuhan bank terhadap ketentuan dan peraturan perundang undangan serta mengurangi risiko terjadinya kerugian penyimpangan dan pelanggaran aspek kehati hatian Untuk mencapai tujuan tersebut diperlukan auditor intern yang memiliki pengetahuan memadai mengenai pengendalian intern dan berbagai aspeknya Dalam hal ini auditor intern tidak hanya menjalankan fungsi assurance tetapi juga fungsi konsultasi yaitu sebagai konsultan sehingga auditor intern mampu memberikan nilai tambah pada proses bisnis bank Buku Pedoman dan Strategi Audit Intern Bank merupakan kelanjutan dari buku yang telah diterbitkan oleh IBI berjudul Memahami Audit Intern Bank dan Memahami Supervisi Audit Intern Bank Buku ini diterbitkan untuk memberikan acuan minimal yang harus dimiliki oleh calon manajer audit Dengan menguasai buku ini calon manajer audit dapat meningkatkan kualitas dan kompetensi sumber daya manusia di bidang audit intern bank sehingga manfaatnya dapat dirasakan oleh industri perbankan pengguna tenaga kerja institusi pendidikan dan pelatihan lembaga sertifikasi profesi badan yang berwenang di bidang sertifikasi serta Kementerian Ketenagakerjaan Selain itu buku ini diharapkan dapat menjadi salah satu upaya meningkatkan kompetensi bankir di Indonesia secara keseluruhan Memahami Audit Internal Perbankan Ikatan Bankir Indonesia, 2015-01-05 Terpenuhinya

secara baik kepentingan bank dan masyarakat penyimpanan dana merupakan bagian dari misi Audit internal bank Audit internal bank harus dapat menempatkan fungsinya di atas berbagai kepentingan untuk memastikan terwujudnya bank yang sehat berkembang secara wajar dan dapat menunjang perekonomian nasional Pekerjaan audit internal harus mencakup seluruh aspek dan unsur kegiatan bank yang secara langsung ataupun tidak langsung diperkirakan dapat mempengaruhi tingkat terselenggaranya secara baik kepentingan bank dan masyarakat dalam hubungan ini selain pemeriksaan dan penilaian atas kecukupan dan efektivitas struktur pengendalian internal dan kualitas pelaksanaannya juga mencakup segala aspek dan unsur dari organisasi bank sehingga mampu menunjang analisis yang optimal dalam membantu proses pengambilan keputusan oleh manajemen Modul Audit Internal ini merupakan kelanjutan dari beberapa modul yang telah diterbitkan oleh IBI dalam bidang perbankan Isi modul ini terbagi menjadi lima bagian yaitu Banking Knowledge Banking Product and Regulation Bank Accounting Principles and Processes of Internal Audit dan Audit Engagement and Follow Up Monitoring Penyusunan materi ini dilakukan oleh tim penyusun yang berasal dari kalangan auditor internal perbankan Modul ini diharapkan dapat menjadi salah satu materi pelatihan untuk uji kompetensi bidang audit internal dan sumber pengetahuan tentang kompetensi pimpinan bidang audit internal di samping menjadi salah satu upaya program peningkatan kompetensi bankir di Indonesia secara keseluruhan

PENGANTAR AKUNTANSI I Made Darsana, Sutarni, Alfriadi Dwi Atmoko, Risa Wahyuni EDT, Yola Andesta Valenty, Eka Putri Suryantari, Minhajuddin, Jenica Sampe Pande, Budi Gautama Siregar, Uli Wildan Nuryanto, Erni Salijah, Markus AKB Hallan, Fahrul Imam Santoso, Nani Jumanti, Trida, 2023-06-05 Buku Pengantar Akuntansi ini disusun oleh para akademisi dan praktisi dalam bentuk buku kolaborasi Walaupun jauh dari kesempurnaan tetapi kami mengharapkan buku ini dapat dijadikan referensi atau bacaan serta rujukan bagi akademisi ataupun para profesional mengenal Ilmu Akuntansi Sistematis penulisan buku ini diuraikan dalam lima belas bab yang memuat tentang konsep dasar akuntansi metode pencatatan transaksi bisnis siklus akuntansi prinsip dasar akuntansi laporan keuangan analisis laporan keuangan pengendalian internal dan audit akuntansi biaya pengukuran kinerja bisnis etika dalam akuntansi akuntansi keuangan internasional akuntansi sektor publik akuntansi syariah akuntansi lingkungan teknologi dan akuntansi

Suatu Prinsip Etika Profesi Akuntan Jenny Morasa, Claudia Korompis, Aldrian Victor Pangemanan, Cherril Angelia Tumimomor, Shania Anjalie Agatha Rarun, Indriani Suhardin, Dewinta Rantung, 2024-02-10 Dalam Suatu Prinsip Etika Profesi Akuntan penulis mengeksplorasi fondasi etika yang merupakan pilar utama bagi praktisi akuntansi Buku ini mengulas secara komprehensif prinsip moral dan etika yang harus dianut oleh para akuntan dalam menjalankan profesinya Dari isu integritas hingga pertanggungjawaban profesional pembaca akan dibimbing melalui berbagai kasus studi dan analisis mendalam mengenai dilema etika yang sering dihadapi dalam dunia akuntansi Selain itu buku ini menyoroti pentingnya transparansi kejujuran dan kewajiban akuntan dalam menghadapi situasi yang menguji moralitas mereka Penekanan pada pentingnya prinsip etika ini tidak hanya membahas teori tetapi juga memberikan panduan praktis yang dapat membantu para

profesional akuntansi menghadapi berbagai tantangan dalam industri yang terus berkembang Dengan bahasa yang jelas dan penjelasan yang mendalam Suatu Prinsip Etika Profesi Akuntan bukan hanya menjadi sumber rujukan yang berharga bagi para praktisi akuntansi tetapi juga mempertimbangkan dampak keputusan etis terhadap organisasi stakeholder dan masyarakat secara luas

SANKRI,2003 On public administration in Indonesia with reference to the Indonesian administrative law

Pemeriksa,2004 **Mewujudkan tata pemerintahan yang bersih dan berwibawa** Y. Gabriel Maniagasi,2010 On creating good governance in Kabupaten Jayapura **Warta pengawasan**,2012 **Strategic control** Haryono Umar,2006 **Annual Report** Bank Negara Indonesia,2010 Masalah konstitusi dan pengelolaan anggaran pendidikan 20% dalam upaya meningkatkan kualitas SDM Indonesia,2009 Financial management for educational system in Indonesia *Wawasan manajemen perguruan tinggi* Dr. Djoko Santoso,2000 Higher education management and organization of Institut Teknologi Bandung speeches essays etc **NACSIT 2007**,2007 Keselamatan dan kesehatan kerja rumah sakit, K3RS Qomariyatus Sholihah,Agustinus Johanes Djohan,2013 **Anggaran berbasis kinerja**,2005 **Laporan akuntabilitas kinerja instansi pemerintah tahun 2007** Indonesia. Departemen Agama. Inspektorat Jenderal,2008 Report of government accountability and work performance of Inspectorate General of Departemen of Religious Affairs Indonesia 2007 *Panduan pelatihan: Pengawasan anggaran oleh DPRD*,2007

The Top Books of the Year Mengukur Kinerja Audit Internal The year 2023 has witnessed a noteworthy surge in literary brilliance, with numerous captivating novels enthraling the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the captivating narratives that have enthralled audiences this year. Mengukur Kinerja Audit Internal : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This captivating coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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