

INTISARI

Penelitian ini bertujuan untuk mengevaluasi implementasi prosedur audit yang dilaksanakan oleh Badan Audit Kemahasiswaan KM UGM (BAK KM UGM) sebagai lembaga yang melakukan pengauditan terhadap laporan keuangan yang disusun oleh lembaga kemahasiswaan tingkat universitas dengan mengacu pada standar audit yang relevan. Penelitian ini juga menganalisis apakah implementasi prosedur audit oleh BAK KM UGM telah dilakukan secara efektif. Metode yang digunakan adalah metode kualitatif deskriptif dengan pendekatan studi kasus. Pengumpulan data dilakukan melalui observasi, wawancara, serta analisis dokumen. Selanjutnya, data dianalisis dan pengujian validitas data dilaksanakan melalui triangulasi data serta *member checking*. Berdasarkan hasil penelitian, implementasi prosedur audit oleh BAK KM UGM telah dilakukan secara efektif karena tim audit dapat memperoleh bukti audit yang cukup dan tepat serta telah memenuhi tujuan audit. Selain itu, implementasi prosedur audit juga telah sesuai dengan beberapa teori serta standar yang relevan. Namun, masih terdapat beberapa ruang untuk perbaikan sehingga diperlukan peningkatan dalam implementasi prosedur audit bagi BAK KM UGM untuk ke depannya, seperti penyusunan petunjuk teknis, dokumentasi audit yang memadai, dan melaksanakan prosedur audit lainnya yang dapat meningkatkan derajat keyakinan.

Kata kunci: prosedur audit, evaluasi, bukti audit, standar audit

ABSTRACT

This study aims to evaluate the implementation of audit procedures carried out by the KM UGM Student Affairs Audit Board (BAK KM UGM) as an institution that conducts a financial statement audit of university-level student institution's financial statement by referring to the conformity of relevant auditing standards. This study also analyzes whether the audit procedures implemented by BAK KM UGM have been implemented effectively. The method used in this research is a descriptive qualitative method with a case study approach. Data were collected through observation, interviews, and document analysis. Furthermore, the data are analyzed and the data validity testing was carried out through data triangulation as well as member checking. Based on the results of the research, the implementation of audit procedures carried out by BAK KM UGM has been carried out effectively since the audit teams have obtained sufficient and appropriate audit evidence and fulfilled the audit objectives. Moreover, the implementation of audit procedures at BAK KM UGM has also complied with several relevant theories and standards. However, there is some room for improvement so enhancements are needed in the implementation of audit procedures for BAK KM UGM in the future, such as preparation of technical guidelines, adequate audit documentation, and carrying out other audit procedures that can increase the degree of confidence.

Keywords: *audit procedures, evaluation, audit evidence, auditing standards*