

INTISARI

Konsep penting pada sebuah fungsi audit internal adalah *value added* (nilai tambah). Institute of Internal Auditors (IIA) mendefinisikan audit internal sebagai fungsi independen, objektif *assurance*, dan aktivitas jasa konsultasi yang didesain untuk memberikan nilai tambah bagi organisasi. Meskipun peran auditor internal telah diakui, terlalu optimis jika mengatakan bahwa audit internal selalu dapat memberikan nilai tambah. Proporsi nilai tambah fungsi audit internal secara umum tidak dirasakan karena relevansinya dengan tantangan yang dihadapi perusahaan dan masih menjadi pertanyaan bagi banyak pihak. Penelitian ini bertujuan untuk menganalisis persepsi *auditee* terhadap kemampuan fungsi audit internal dalam memberikan nilai tambah dengan menggunakan model SERVPERF. Penelitian ini bersifat kualitatif dengan pendekatan studi kasus. Data primer dalam penelitian ini diperoleh dari hasil wawancara secara mendalam dengan beberapa *auditee* yang bertugas pada kantor cabang di bawah supervisi AIW BRI Yogyakarta dan Ketua Tim Audit AIW BRI Yogyakarta. Data sekunder berupa dokumen dan hasil observasi. Penelitian ini menyimpulkan bahwa *auditee* mempersepsikan AIW BRI Yogyakarta telah memberikan nilai tambah bagi mereka. Fungsi audit internal sangat membantu mereka dalam menghadapi risiko-risiko internal sehingga tercipta kondisi kerja yang aman dan nyaman. Namun, auditor AIW BRI Yogyakarta masih memiliki kelemahan dalam hal kualitas rekomendasi yang diberikan, kompetensi dan kemampuannya dalam menciptakan keunggulan kompetitif khususnya pada bidang strategi dan bisnis. Hal ini disebabkan oleh kurangnya pengetahuan dan pengalaman mereka pada bidang bisnis. Akibatnya, kelemahan-kelemahan yang selama ini ditangkap hanya sebatas kasus *fraud* dan kesalahan administrasi.

Kata Kunci: *Nilai tambah, fungsi audit internal, persepsi auditee, model SERVPERF*

ABSTRACT

An important concept in an internal audit function is value added. The Institute of Internal Auditors (IIA) defines internal audit as an independent, objective assurance and advisory service activity designed to add value to the organization. Although the role of internal auditors has been recognized, it is overly optimistic to say that internal audits can always add value. The proportion of added value of the internal audit function is generally not perceived because of its relevance to the challenges faced by the company and is still a question for many parties. This study aims to analyze auditee perceptions of the internal audit function's ability to provide added value by using the SERVPERF model. This research was qualitative with a case study approach. Primary data in this study were obtained from in-depth interviews with several auditees who served at branch offices under the supervision of AIW BRI Yogyakarta and the Head of the AIW BRI Yogyakarta Audit Team. The secondary data were in the form of documents and observation results. This study concluded that auditees perceive that AIW BRI Yogyakarta has added value to them. The internal audit function was very helpful for them in dealing with internal risks to create safe and comfortable working conditions. However, AIW BRI Yogyakarta auditors still had weaknesses in terms of the quality of recommendations provided, competence, and ability to create competitive advantage, especially in the field of strategy and business. This was due to their lack of knowledge and experience in the business field. As a result, the weaknesses that have been captured were only limited to fraud cases and administrative errors.

Keywords: *Value added, internal audit function, auditee perception, SERVPERF model.*