



## INTISARI

*Risk Based Audit* menjadi salah satu metodologi pelaksanaan audit internal yang kerap diterapkan oleh perusahaan-perusahaan. Penerapan RBA membantu auditor internal untuk melaksanakan kegiatan audit dengan mengacu pada risiko-risiko yang dimiliki oleh perusahaan. Penelitian ini berjudul "Analisis Implementasi *Risk Based Audit* Perusahaan BUMN Pertambangan: Studi Kasus pada PT X". Penelitian ini bertujuan untuk mengevaluasi efektivitas dan efisiensi penerapan *Risk Based Audit* (RBA) di PT X, sebuah perusahaan BUMN yang bergerak di sektor pertambangan. Penelitian ini menilai sejauh mana RBA berhasil mengidentifikasi, mengukur, dan mengelola risiko secara efektif, serta mengevaluasi penggunaan sumber daya dalam proses audit berbasis risiko untuk memastikan efisiensi yang optimal. Metode penelitian yang digunakan adalah pendekatan kualitatif dengan studi kasus. Data dikumpulkan melalui wawancara mendalam dengan auditor internal dan manajer risiko, serta analisis dokumen seperti laporan akuntansi, laporan audit internal, dan dokumen peraturan. Hasil penelitian ini menyatakan bahwa penerapan *risk-based audit* telah sesuai dengan IIA *Position Paper: The Role of Internal Audit in Enterprise-wide Risk Management*. Tahapan pelaksanaan kegiatan audit juga telah sesuai dengan apa yang dijelaskan dalam *Global Internal Audit Standards* yang diterbitkan oleh *The Institute of Internal Auditor*.

**Kata Kunci:** *Risk Based Audit*, manajemen risiko, audit internal, pertambangan.



## ***ABSTRACT***

*Risk Based Audit is one of the internal audit methodologies that is often applied by companies. The application of RBA helps internal auditors to carry out audit activities with reference to the risks owned by the company. This research is entitled "Analysis of the Implementation of Risk Based Audit of BUMN Mining Companies: Case Study at PT X". This research aims to evaluate the effectiveness and efficiency of implementing Risk Based Audit (RBA) at PT X, a state-owned company operating in the mining sector. This research assesses the extent to which RBA succeeds in identifying, measuring and managing risks effectively, as well as evaluating the use of resources in the risk-based audit process to ensure optimal efficiency. The research method used is a qualitative approach with case studies. Data was collected through in-depth interviews with internal auditors and risk managers, as well as analysis of documents such as accounting reports, internal audit reports and regulatory documents. The results of this research state that the implementation of risk-based audit is in accordance with the IIA Position Paper: The Role of Internal Audit in Enterprise-wide Risk Management. The stages of implementing audit activities are also in accordance with what is described in the Global Internal Audit Standards published by The Institute of Internal Auditors.*

**Keywords:** *Risk Based Audit, risk management, internal audit, mining.*