

INTISARI

PERSEPSI *AUDITEE* TERHADAP PELAKSANAAN FUNGSI SATUAN PENGAWAS INTERNAL UNIVERSITAS SEBELAS MARET SURAKARTA

Penelitian ini bertujuan untuk mengkaji secara mendalam persepsi *auditee* terhadap pelaksanaan fungsi Satuan Pengawas Internal (SPI) sebagai auditor internal di Universitas Sebelas Maret Surakarta (UNS) ditinjau dari aspek independensi, kompetensi, kinerja audit, dan nilai tambah auditor. Penelitian ini merupakan penelitian deskriptif kualitatif. Data primer dan sekunder diperoleh melalui wawancara, kuesioner, dan dokumentasi. Responden dalam penelitian ini adalah *auditee* yang berhubungan langsung dengan pengelolaan keuangan dan aset UNS, serta pernah berhubungan langsung dengan auditor SPI UNS dalam aktivitas audit internal.

Penelitian ini diharapkan dapat memberikan masukan kepada manajemen UNS atas dasar evaluasi terhadap pelaksanaan fungsi audit internal SPI selama ini dari persepsi *auditee*, sehingga dapat membantu manajemen UNS dalam mengambil keputusan untuk meningkatkan kualitas pelaksanaan fungsi SPI sebagai auditor internal di UNS. Hasil penelitian menunjukkan bahwa *auditee* memiliki persepsi yang baik terhadap pelaksanaan fungsi SPI UNS ditinjau dari aspek independensi, kompetensi, kinerja audit, dan nilai tambah. Meskipun demikian, terdapat beberapa kekurangan dalam hal proses perencanaan audit, cakupan audit, dan intensitas pendampingan terhadap *auditee*.

Kata Kunci: Persepsi, *Auditee*, Fungsi Audit Internal, Satuan Pengawas Internal, UNS

ABSTRACT

AUDITEE'S PERCEPTION TO THE INTERNAL SUPERVISORY UNIT FUNCTION IMPLEMENTATION AT SEBELAS MARET UNIVERSITY SURAKARTA

The research aims to deeply investigate auditee's perception on the implementation of internal audit function to the Internal Supervisory Unit as the Internal Auditor at Sebelas Maret University viewed from its independence, competence, performance of audit, and added-value. It is a qualitative research. The primary and secondary data were collected through questionnaires, interviews, and documentation. The respondents of the research were auditees which were directly related to finance and asset management in UNS and were directly related to the Internal Supervisory Unit in internal audit activity.

The research is intended to give suggestions to the management about the evaluation of the internal audit activity through auditee's perception which can help management to come to the decision to increase the quality of the Internal Supervisory Unit as the Internal Auditor of Sebelas Maret University. The result of the research shows that the auditee has good perception to the Internal Supervisory Unit function as the Internal Auditor of Sebelas Maret University, viewed from its independence, competence, performance of audit, and added-value. Although it has some shortages in terms of audit planning process, coverage of audit, and intensity of accompaniment to the auditee.

Keywords: Perception, Auditee, Internal Audit Function, Internal Audit Supervisory, UNS