

Intisari

Penelitian ini bertujuan mengidentifikasi karakteristik risiko PT. X yang menggunakan teknologi *cloud computing* berkaitan dengan penentuan tinggi rendahnya risiko pengendalian. Dalam penelitian ini metode yang digunakan ialah analisis deskriptif kualitatif dengan pendekatan studi kasus, dimana peneliti melakukan observasi dan wawancara kepada 3 senior manajer PT. X dan 1 senior auditor internal, serta 12 staf PT. X yang dianggap mempunyai kompetensi menjawab pertanyaan. Berdasarkan hasil penelitian, diketahui bahwa penggunaan *cloud computing* membuat PT. X meningkatkan risiko pengendalian karena efektivitas pengendalian internal menjadi berkurang akibat risiko-risiko yang melekat pada teknologi *cloud computing*. Beberapa dari risiko-risiko tersebut juga di luar kontrol PT. X, sehingga mempengaruhi risiko pengendalian.

Kata kunci: Pengendalian internal, risiko pengendalian, *cloud computing*

Abstract

This study aims to identify the risk characteristics of PT. X that uses cloud computing technology is concerned with determining the high of control risk. In this study, the method used is qualitative descriptive analysis with case study approach, where the researcher observation and interview to 3 senior managers and 1 senior internal auditor, and 12 staff of PT. X is considered to have the competence to answer questions. Based on the results of study, note that the use of cloud computing makes increases the control risk because the effectiveness of internal controls is reduced due to the risks attached to cloud computing technology. Some of these risks are also beyond the control of PT. X, thus affecting the control risk.

Keywords: Internal control, control risk, cloud computing