

ABSTRACT

ANALISIS PERAN INTERNAL AUDIT DALAM PROSES MANAJEMEN RISIKO (STUDI DI PT. XYZ)

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This study aims to identify differences in perceptions of performance appraisal between those expected by service users (Importance) on perceptions of performance produced by service providers (Performance). To be able to do the analysis, the authors determine the size of the gap and determine the factors that cause the gap, and determine useful suggestions or recommendations so that service providers can improve their performance. The research variables used are Performance Assessment (X_1), internal audit Quality Indicators (X_2), and the Role of internal audit in Risk Management (Y). The author tries to examine the perception of employee assessment of PT. XYZ on IAG performance. After conducting surveys and data collection, the authors conclude there are significant differences between the perceptions of performance appraisal expected by the Auditee to the performance results produced by IAG. The cause of the gap is the large needs of all levels of the company for the performance of IAG. However, IAG in PT. XYZ has employee shortages. Based on the information obtained by the author at the time of the survey, it has been a long time since IAG unit formation was at most 2 people. While along with the development of business and company operations, IAG is given another additional function. The point is that since 2017, IAG in addition to carrying out the role of internal audit must also carry out the role of Internal Control and Risk Management. Thus the company must pay attention and redefine the IAG. Besides that, the effectiveness of the implementation of Risk Management will be more optimal if an application system is made that makes it easier for employees. Besides that, the writer also concluded that there is a separation of functions between IAG, Internal Control and Risk Management.

Keywords: Risk Management, Internal Audit, Performance Assessment, Importance Performance Analysis.