

**EVALUASI PERAN AUDITOR INTERNAL DALAM MENUNJANG
EFEKTIVITAS PENGENDALIAN INTERNAL UNIVERSITAS NEGERI
YOGYAKARTA**

Tesis

**Untuk Memenuhi Sebagian Persyaratan Mencapai Derajat Sarjana S2
Program Studi Magister Akuntansi**



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UNIVERSITAS GADJAH MADA

YOGYAKARTA

2017

INTISARI

Universitas Negeri Yogyakarta (UNY) merupakan Perguruan Tinggi Negeri yang membutuhkan peran auditor internal untuk menunjang pengendalian internal organisasi sehingga tujuan organisasi dapat tercapai. Standar audit intern Pemerintah merupakan standar yang digunakan oleh auditor internal dalam menjalankan perannya sesuai dengan tugas, pokok, dan fungsi (tupoksi). Penelitian ini berfokus pada pelaksanaan auditor internal UNY yang disebut sebagai Satuan Pengawasan Internal (SPI) dalam melaksanakan tupoksinya dibandingkan dengan standar audit intern Pemerintah. Penelitian ini juga melibatkan tanggapan auditee atas tupoksi yang dilakukan oleh SPI.

Berdasarkan 12 (dua belas) standar audit intern Pemerintah, terdapat 8 (delapan) poin standar yang dilaksanakan secara tidak efektif oleh SPI. Tupoksi yang sudah dilaksanakan sesuai dengan standar audit intern Pemerintah, antara lain: kewajiban auditor, pengelolaan kegiatan audit intern, pelaksanaan penugasan audit intern, dan komunikasi hasil penugasan. Penelitian ini memberikan masukan kepada SPI mengenai berapa jumlah auditor internal yang harus ada sehingga pelaksanaan audit internal berjalan dengan baik dan berbasis risiko.

Kata kunci: pengendalian internal, audit internal, standar audit intern Pemerintah

ABSTRACT

Yogyakarta State University (UNY) is a state university which needs an internal auditor's role to support its organization's internal control to reach its organizational objectives. The adoption of the government's internal audit standard operation by the internal auditors has established a control in which the internal auditors perform their roles in line with their main responsibility and function (*tupoksi*). This research focuses on the operation of UNY's internal auditors, referred to as the Internal Supervising Unit (SPI), in performing their main responsibilities and functions, in comparison with the government's standard of internal audit. This research also involves the responses of auditee on the main responsibilities and functions performed by the SPI.

Based on the 12 (twelve) standards of internal audit from the government, there are 8 (eight) standard points not effectively performed by the SPI. The main responsibilities and functions performed according to the standards of the government's internal audit include, among others, auditor's responsibilities, management of internal audit activities, execution of internal audit assignments, and communication of the assignment results. This research provides an input to the SPI on how many internal audit officers must be available so as to perform well in an internal audit execution, and on risk based audit.

Key words: internal control, internal auditor, Government internal audit standards