

INTISARI

Penelitian ini merupakan penelitian dengan pendekatan kualitatif yang dilakukan di PT Bukit Asam (Persero) Tbk (PTBA). Penelitian ini bertujuan untuk menganalisis penerapan pengendalian internal PTBA, menganalisis peran audit internal PTBA serta menganalisis penyebab ketidakefektifan peran audit internal di PTBA. Metode pengumpulan data pada penelitian ini dengan kuesioner yang diberikan kepada lima belas responden di Satuan Pengawas Intern PTBA, wawancara dengan beberapa auditor internal PTBA dengan metode *purposive sampling* yaitu dengan *judgement sampling*, observasi dan dokumentasi

Hasil penelitian menunjukkan bahwa lima elemen pengendalian internal berdasarkan COSO (lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi dan pemantauan) telah diterapkan oleh PTBA. Akan tetapi, penerapan tersebut belum optimal dan masih perlu perbaikan dalam upaya peningkatan penerapan pengendalian internal seperti melakukan penilaian atas risiko-risiko yang ada di perusahaan. Audit internal telah berperan dalam perusahaan sebagai *assurance* di bagian operasional sehingga diperlukan peningkatan terhadap kualitas dan kuantitas audit internal PTBA.

Kata kunci: Pengendalian Internal, COSO, Audit Internal, dan *Assurance*

ABSTRACT

This research applies a qualitative approach; it was conducted at PT Bukit Asam (Persero) Tbk (PTBA). This research aims to analyze the implementation of internal control at PTBA, analyze the role of internal audit at PTBA, and to analyze the causes of ineffectiveness of the internal audit's role at PTBA. The data for this research were collected by means of questionnaires given to 15 respondents from the Internal Monitor Unit (SPI) of PTBA, interviews with several internal auditors at PTBA selected through a purposive sampling method, that is, by judgement sampling, observation, and documentation.

The research results show that the five elements of internal control based on COSO (control environment, risk assessment, control activities, information and communication, and monitoring) have been implemented by PTBA. However, the implementation is not yet optimal, it still needs improvements in the efforts to increase internal control implementation such as performing assessment on risks that exist at the company. Internal audit assumes the role as an assurance for the operational department, therefore, an improvement in terms of quality and quantity is essential for PTBA's internal audit.

Keywords: internal control, COSO, internal audit, assurance