

**ANALISIS PERAN INTERNAL AUDITOR  
DALAM TAHAP PERENCANAAN DAN IMPLEMENTASI SISTEM ERP:  
STUDI KASUS PADA PT PERKEBUNAN NUSANTARA XI**

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**INTISARI**

Penelitian ini bertujuan untuk menganalisis peran internal auditor yang memadai dan penyebab sudah (atau belum) memadai peran internal auditor pada tahap perencanaan dan implementasi sistem ERP.

Jenis penelitian ini ialah kualitatif dengan pendekatan studi kasus. Jenis data primer yaitu kuesioner, wawancara, dan observasi, sedangkan data sekunder yaitu dokumen yang berhubungan dengan SPI (Satuan Pengawasan Intern) dan implementasi ERP di PTPN XI. Kerangka kuesioner dan wawancara berpedoman pada Madani (2009), Hall (2011), dan COBIT 5 (ISACA 2012) sebagai *benchmark* teori yang baik. Analisis data menggunakan rumus champion dan analisis deskriptif.

Hasil penelitian menunjukkan bahwa peran internal auditor dalam tahap perencanaan sistem ERP sebesar 58% (cukup memadai) dan dalam tahap implementasi sebesar 77% (sangat memadai). Berdasarkan kuesioner dan wawancara, adapun temuan lain yang penting yaitu belum ada fitur audit pada sistem ERP; pemahaman tentang sistem ERP belum menyeluruh pada personil SPI; dan kurangnya personil SPI dengan latar belakang pendidikan TI. Oleh karena itu, rekomendasi penelitian ini ialah SPI mengajukan fitur audit yang sesuai dengan sistem ERP pada perusahaan; merevisi visi dan misi SPI berbasis TI; dan melakukan *assessment* penambahan tenaga ahli dengan latar belakang teknologi informasi yang berpedoman pada beban kerja SPI.

Kata kunci: peran, internal auditor, perencanaan sistem, implementasi sistem, sistem ERP

**AN ANALYSIS OF THE ROLE OF THE INTERNAL AUDITOR IN THE  
STAGE OF PLANNING AND IMPLEMENTING THE ERP SYSTEM:  
A CASE STUDY AT PT PERKEBUNAN NUSANTARA XI**

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**ABSTRACT**

The research is aimed to analyze the role of adequate internal auditor and to analyze the reasons of the role of the internal auditor can be adequate (or inadequate) in planning and implementing the ERP system.

This was a qualitative research; it used case study approach. The primary data used were obtained by means questionnaires and interviews. The secondary data used were obtained from documentation dealing with the SPI (*Satuan Pengawasan Intern*) and the implementation of ERP system at PTPN XI. The framework of the questionnaires and interviews was based on Madani (2009), Hall (2011), and COBIT 5 (ISACA 2012). The data obtained were analyzed using champion formula and descriptive analysis.

The result of the research showed that the role of internal auditors in planning the ERP system was 58% (adequate enough) and in the implementing was 77% (very adequate). Moreover, there were some other important findings: that the auditing feature in ERP System in PTPN XI had not been available yet; that not all SPI staff had an understanding about the ERP system; and that there is not enough SPI staff with IT education background. Therefore, it is recommended that SPI staff propose an audit feature that in line with the ERP system; revise the SPI's vision and mission based on IT; and conduct an assessment of additional experts with IT background based on SPI's workload.

**Keywords:** role, internal auditor, system planning, system implementation, ERP system