

ABSTRAK

ANALISIS PENERAPAN STANDAR AUDIT INTERNAL

(Studi Kasus di Rumah Sakit Mardi Rahayu Kudus)

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Penerapan standar audit internal merupakan salah satu fitur paling penting yang dapat menunjukkan kualitas audit internal. Bagi rumah sakit swasta, Audit internal merupakan bagian yang penting untuk kelangsungan organisasi. Penelitian ini bertujuan menganalisis penerapan standar audit internal di Rumah Sakit Mardi Rahayu Kudus.

Subjek penelitian ini adalah bagian Satuan Pengawas Internal (SPI) Rumah Sakit Mardi Rahayu Kudus. Penelitian ini menggunakan metode kualitatif dengan pendekatan deskriptif. Teknik pengumpulan data dilakukan dengan wawancara dan dokumentasi, melalui wawancara bersama auditor sebagai informan. Teknik analisis data adalah metode deskriptif. Proses analisis ini dimulai dengan membaca, mempelajari, dan menelaah data dengan menggunakan langkah-langkah: pengumpulan data, reduksi data, penyajian data, dan kesimpulan.

Hasil penelitian ini menunjukkan bahwa pihak Satuan Pengawas Internal (SPI) Rumah Sakit Mardi Rahayu telah menerapkan standar audit internal dengan baik dilihat dari independensi, kemampuan profesional, ruang lingkup audit, pelaksanaan kegiatan pemeriksaan, dan pengelolaan departemen audit sesuai dengan IIA (*Institute of Internal Auditor*) dalam standar praktik profesional audit internal.

ABSTRACT

ANALYSIS OF THE APPLICATION OF INTERNAL AUDIT STANDARDS

(A case study in Mardi Rahayu Kudus Hospital)

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One of the most important characteristics that can demonstrate the caliber of internal audit is the application of internal audit standards. Internal auditing is crucial to organizational continuity, especially for private institutions. The purpose of this study was to examine how internal audit standards were used at Mardi Rahayu Kudus Hospital.

The subject of this research was the Internal Monitoring Unit (SPI) of Mardi Rahayu Kudus Hospital. This study use a qualitative method with a descriptive approach. Data collection techniques were carried out by interviews and documentation, through interviews with the auditors as informants. The data analysis technique is a descriptive method. This analysis process began with reading, studying, and analyzing the data using the steps: data collection, data reduction, data presentation, and verification or conclusion.

The results of this study indicated that the Internal Oversight Unit (SPI) of Mardi Rahayu Hospital had implemented internal audit standards well in terms of independence, professional ability, audit scope, implementation of inspection activities, and management of the audit department in accordance with the IIA (Institute of Internal Auditors). in internal audit professional practice standards.

Keywords: internal auditor, standard, hospital, internal supervisory unit.



Kata kunci: auditor internal, standar, rumah sakit, satuan pengawas internal

