

ABSTRAK

AUDIT INTERNAL SARANA DAN PRASARANA Studi Kasus di PT. Sinar Mas Sentosa

Raffles Kurniawan
NIM : 132114134
Universitas Sanata Dharma
Yogyakarta
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Tujuan penelitian ini untuk menganalisis temuan-temuan dan memberikan rekomendasi atas hasil audit internal sarana dan prasarana. Penelitian ini penting karena faktor penting untuk mencapai visi misi perusahaan dan keunggulan persaingan adalah sarana dan prasarana.

Jenis penelitian ini adalah studi kasus. Data diperoleh dengan melakukan observasi, wawancara, dan check list. Analisis yang digunakan dalam penelitian ini adalah deskriptif analitis melalui tahapan proses pelaksanaan audit internal sarana dan prasarana.

Hasil penelitian ini menunjukkan bahwa sarana dan prasarana tidak sesuai standar yang ditetapkan oleh perusahaan. Proses audit telah dilakukan dan hasil temuan telah dilaporkan dalam bentuk laporan audit, serta telah diberikan rekomendasi kepada pihak perusahaan untuk perbaikan sarana dan prasarana.

Kata Kunci: audit internal, sarana, prasarana

ABSTARCT

INTERNAL AUDIT OF FACILITIES AND INFRASTRUCTURE

A Case Study at PT. Sinar Mas Sentosa

Raffles Kurniawan

NIM: 132114134

Sanata Dharma Yogyakarta University

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The aim of this research is to analyze the audit findings and to suggest recommendations for facilities and infrastructure to the management. This research is important due to the important factor in achieving the vision and mission of the company and the competitive advantage is the facilities and infrastructure.

The type of this research is a case study. Data was obtained by observation, interviews, and check lists. The analysis used in this research is descriptive analytical through stages of process of internal audit implementation of facilities and infrastructure.

The result showed that facilities and infrastructure have non conformity standards established by the company. The audit process has been conducted and the findings have been reported in the form of audit reports. The recommendation was the improvement or upgrading of the production function.

Keyword: internal audit, facilities, infrastructure