Mengupas *Professional Judgement* Satuan Pengawasan Internal Dalam Proses Audit (Studi Kasus PT. Reakayas Industri)

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui bagaimana seorang auditor internal membuat *professional judgment* dalam serangkaian proses audit dari sisi humanis auditor (studi kasus PT. Rekayasa Industri). Dengan menggunakan konsep *professional judgement* dan teori kepribadian psikologi analitis, penelitian ini berusaha mengupas bagaimana *professional judgement* dari sisi humanis auditor. Penelitian ini menggunakan metode kualitatif deskriptif dengan pendekatan studi kasus dan menggunakan data primer yang diperoleh melalui wawancara secara mendalam dan data sekunder yang diperoleh dari dokumentasi. Analisis data dilakukan dengan empat tahap yaitu pengumpulan data, reduksi data, display data, dan verifikasi & penegasan kesimpulan. Hasil penelitian menununjukkan bahwa sisi humanis internal auditor mewarnai dalam setiap *professional judgement* yang dibuat dalam audit yang dilakukan, antara lain pikiran, perasaan, penginderaan, intuisi, *attitude*, integritas, objektivitas, dan independensi masing-masing auditor.

Kata Kunci: *professional judgement*, psikologi analitis, humanis, *internal audit.*

Understanding The Professional Judgement Of The Internal Supervisory Unit In The Audit Process (Case Study PT. Rekayasa Industri)

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ABSTRACT

This study aims to find out how an internal auditor makes professional judgments in the audit process from the humanist side of the auditor (case study of PT. Rekayasa Industri). By using the concept of professional judgment and analytical psychology personality theory, this study seeks to explore how professional judgment is from the humanist side of auditors. This study uses a descriptive qualitative method with a case study approach and uses primary data obtained through in-depth interviews and secondary data obtained from documentation. Data analysis was carried out in four stages, namely data collection, data reduction, data display, and leveraging & drawing conclusions. The results of the study indicate that the human side of internal auditors found in every professional judgment made in the audit conducted, includes thoughts, feelings, sensing, intuition, attitudes, integrity, objectivity, and independence of each auditor.

Keywords: *professional judgement, analytical psychology, humanist, internal audit.*