

## RINGKASAN

**EVALUASI TERHADAP PERAN AUDITOR INTERNAL DALAM  
IMPLEMENTASI GOOD CORPORATE GOVERNANCE (GCG)  
(Studi Kasus Pada PT Semen Gresik (Persero) Tbk )**

Dewasa ini tuntutan terhadap terwujudnya *good corporate governance* (GCG) disetiap sektor publik maupun swasta baik di negara- negara internasional maupun di Indonesia adalah sudah semakin penting. Tuntutan ini adalah suatu hal yang wajar karena telah berbagai penelitian yang mengemukakan bahwa terjadinya krisis ekonomi pada negara Asia, khususnya di Indonesia karena adanya *bad governance* dari pelaku-pelaku ekonomi. Hal ini dapat dilihat melalui suatu penelitian pada, bahwa skor peringkat *corporate governance* di Negara Asia mengemukakan bahwa Negara Indonesia skornya 8,29 berada pada urutan ke-9 dari 11 Negara di Asia. Disamping itu pandangan investor terhadap kualitas GCG di Asia, mengatakan bahwa Negara Indonesia berada pada indeks 1.1 hal ini menunjukkan *very poor* diantara Negara-negara Asia.

Rendahnya kualitas penerapan GCG akan berpengaruh pada kepercayaan investor untuk menanamkan modal di Negara Indonesia. Hal ini adalah salah satu faktor yang memperpanjang krisis ekonomi di negara Indonesia. Buruknya penerapan GCG di Indonesia menunjukkan bahwa para pelaku ekonomi masih kurang memahami dan menjiwai tentang konsep *good corporate governance* sehingga, masing-masing memiliki pandangan yang berbeda mengenai apa yang dimaksud dan manfaat dari penerapan GCG dalam suatu perusahaan.

Dikatakan bahwa para pelaku ekonomi masih kurang pemahaman terhadap *good corporate governance* maka, konsekwensinya dalam praktek bisnis terjadi *bad governance*. *Bad governance* dari pihak manajemen menyebabkan kerugian yang sangat besar yang akibatnya terjadi kebangkrutan pada perusahaan-perusahaan yang besar baik dalam dunia Internasional maupun di Indonesia. Hal lain yang menyebabkan perusahaan bangkrut adalah adanya kegagalan *legal audit* baik bagi *external legal auditor* maupun internal *legal auditor* dalam mendeteksi terjadinya *Fraud* serta kemampuan mengungkapkan hal yang sebenarnya terjadi dalam perusahaan. Hal ini disebabkan kurangnya sikap independen dari auditor. Khusus bagi auditor internal tidak dapat mempertahankan independensi karena ruang lingkupnya dibatasi oleh pihak manajemen. Disamping itu auditor internal mempunyai sikap perilaku yang kurang profesional dan kompetensinya yang belum memadai.

Kegagalan dalam pengelolaan perusahaan akan menghambat pada pertumbuhan perekonomian bangsa. Untuk itu fokus pemerintah untuk mencegah dan mengatasi terjadinya kegagalan dalam pengelolaan perusahaan maka, melalui SK Menteri BUMN No: Kep-117/M-MBU/2002 tentang penerapan GCG pada BUMN. Pada pasal 2 ayat 1 mengemukakan bahwa Badan Usaha Milik Negara (BUMN) adalah

wajib menerapkan *good corporate governance* (GCG) secara konsisten dan atau menjadikan GCG sebagai landasan operasional.

Mengimplementasikan *good corporate governance* (GCG) pada perusahaan, peran auditor internal adalah sangat penting karena auditor internal dapat membantu manajemen dengan melakukan evaluasi sistem kontrol dan menunjukkan kelemahan-kelemahan dalam kontrol internal. Disamping itu auditor internal dapat sebagai mitra manajemen yang dapat memberikan sumbangan pemikiran tentang pengelolaan usaha termasuk dalam mendeteksi risiko serta memberikan saran untuk mengatasi risiko perusahaan sehingga kinerja organisasi dapat terwujud. Akan tetapi dalam praktek auditor internal masih kurang berperan dalam implementasi GCG. Hal ini disebabkan karena secara struktural auditor internal berada dalam posisi sulit untuk bersikap independen dan objektif.

Untuk mendapat gambaran tentang efektivitas peran auditor internal dalam implementasi *good corporate governance* pada PT Semen Gresik (Persero) Tbk, maka, sangat penting untuk mengevaluasi terhadap aktivitas auditor internal dalam rangka mewujudkan GCG. Melalui hasil evaluasi ini dapat menjadi dasar bagi auditor internal untuk memperbaiki kinerja auditor internal. Disamping itu auditor internal dapat meningkatkan peran dalam membantu manajemen untuk kontribusi yang optimal dalam rangka memberi nilai tambah bagi perusahaan.

Berdasarkan latar belakang diatas, maka permasalahan studi kualitatif ini adalah tentang "Evaluasi tentang seberapa jauh efektivitas peran auditor internal dalam hubungannya dengan *good corporate governance* ?"

Tujuan penelitian ini adalah untuk mengetahui efektivitas peran auditor internal dalam mengawasi dan meningkatkan efektivitas sistem internal kontrol dengan melakukan audit operasional dan audit kepatuhan, dan mengetahui peran auditor internal dalam memberi kontribusi terhadap pengelolaan risiko perusahaan. Disamping itu untuk mengetahui penerapan *good corporate governance* pada perusahaan dan mengevaluasi peran auditor internal dalam implementasi GCG.

Penelitian ini adalah penelitian kualitatif dengan menggunakan pendekatan *single case study* dengan multi unit *analysis*. Penelitian ini lebih diarahkan pada evaluasi peran dan aktivitas auditor internal dalam hubungannya dengan implementasi *good corporate governance*. Adapun penelitian ini dilakukan terhadap staf internal audit dan auditee serta Komite Audit, yang memberikan gambaran tentang sejauh mana peran auditor internal dalam mengimplementasikan GCG. Penelitian ini dilakukan dalam dua tahap yaitu: 1) tahap awal adalah *depth interview* (wawancara langsung), observasi serta dokumentasi, 2) tahap dimana melakukan konfirmasi, mengelompokkan jawaban kemudian melakukan interpretasi data.

Hasil penelitian menunjukkan bahwa peran auditor internal dalam implementasi *Good corporate governance* sudah efektif walaupun belum 100%, tapi secara keseluruhan sudah memadai. Dikatakan sudah efektif karena auditor internal telah berupaya melaksanakan tanggungjawab dalam melakukan pengawasan sistem kontrol, pada semua aktivitas perusahaan dengan sangat baik dan berusaha selalu melakukan peningkatan terhadap kualitas kinerja. Semua aktivitas auditor internal dalam melakukan audit operasional perusahaan dan Sistem Manajemen Semen Gresik dilaksanakan sesuai dengan mandatory aturan-aturan yang ada dan

berdasarkan pada Program Kerja Pengawasan Tahunan (PKPTP) serta menerapkan prosedur dan didukung oleh dokumen yang memadai. Disamping itu paradigma baru dari peran auditor internal adalah sebagai konsultan bagi auditee dan juga sebagai catalyst antar divisi dengan tujuan terciptanya komunikasi yang baik dengan auditee juga antar auditee dengan auditee.

Efektivitas peran auditor internal dalam membantu manajemen untuk mewujudkan organisasi yang sehat dan berhasil, dapat dilihat dari kesungguhan mereka menjalankan fungsinya dengan baik, sehingga dari waktu ke waktu terjadi perkembangan dalam pengelolaan perusahaan. Hal ini dapat dilihat pada implementasi GCG perusahaan sudah pada tahap *acceptable* dan hingga kini terus dilakukan perbaikan, dalam semua aspek pengelolaan perusahaan untuk menuju pada *best practice*. Perkembangan penerapan GCG dapat dilihat bahwa kinerja keuangan perusahaan setiap tahun meningkat dan pada tahun 2005 laba mengalami peningkatan 106,5% dari tahun sebelumnya.

Penelitian ini memiliki keterbatasan karena tidak seluruhnya melakukan pengamatan secara langsung terhadap proses penugasan dari auditor internal melainkan hanya melalui telaah pada bukti-bukti yang ada. Disamping itu adanya kendala untuk mewawancarai pimpinan puncak (direksi), sehingga kesimpulan yang diambil dilihat dari konteks keterbatasan waktu.



## SUMMARY

EVALUATION THE ROLE OF INTERNAL AUDITOR IN GOOD CORPORATE GOVERNANCE (GCG) IMPLEMENTATION  
( Case Study At PT Semen Gresik ( Persero) Tbk )

The demand of good corporate governance (GCG) today in every private sector and also public sector either in international countries and also in Indonesia have been progressively important. This demand is natural because various researchs have proposed that the happening of economic crisis at Asian countries, especially in Indonesia is caused by bad governance from economic perpetrators. It can be seen through a research at, that rank score corporate governance in Asian countries arise that the score of Indonesia is 8,29 at 9<sup>th</sup> sequence position out of 11 countries in Asia. Beside that the opinion of investor to quality of GCG in Asian countries, Indonesia stay at index of 1.1, this thing show very poor among Asian countries.

The low quality of GCG implementation will influence with the trust of investor for investing capital in Indonesia. This thing is one factor that extend economic crisis in Indonesia. The obsolence of GCG implementation in Indonesia indicate that economic perpetrators still less understand and inspire about the concepts of good corporate governance, so that each has different opinion about the meaning and benefits from GCG implementation in a company.

Said that of economic perpetrators still less understanding about good corporate governance hence become bad governance as the consequence in business practice. Bad governance from management caused great losses and happened that make the bankruptcy of large companies in International and in Indonesia. Something else that make the bankruptcy of company is existence failure of legal audit, both for legal external auditor and also legal internal auditor in detecting fraud and also ability to disclose which actually happened intracorporate. This thing is caused by the lack of independent attitude from auditor. Specially for internal auditor cannot maintain independency because the space is limited by management. Beside that internal auditor have attitude that less professional and the competence is not yet adequate.

Failure in managing the company will pursue at growth of economic of nation. For the purpose government focus to preventing and overcome the happening of failure in managing the company hence through SK Menteri BUMN No: Kep-117/M-MBU/2002 concerning the implementation GCG at Government-Owned Corporations. At section 2 at 1<sup>st</sup> paragraph arise that Body Effort public ownership (Government-owned corporations) is obliged to apply good corporate governance (GCG) consistently and or make GCG as basis operational.

Implementation of good corporate governance (GCG) at company, role of internal auditor is vital importance because, internal auditor is hardly assist management by doing control system evaluation and show weaknesses in internal controls. Beside that internal auditor can be management partner that can contribute opinion about management included in detecting risk and also give suggestion for overcoming company risk, so that organization performance can presentation.

However in practice internal auditor still less play a part in implementation of GCG. This thing is caused by structurally internal auditor stayed in difficult position to act objective and independent.

To get the description concerning the effectiveness role of internal auditor in implementation good corporate governance at PT Semen Gresik (Persero) Tbk, hence it's really important to evaluate the internal auditor activity for the agenda of realizing GCG. Through this evaluation the result become a base for internal auditor to improve, repair internal auditor performance. Beside that internal auditor can increase the role in assisting management for optimal contribution in order to giving added value for company.

Based on the background, hence the problems of this qualitative study is concerning the evaluation about how far effectiveness role of internal auditor in the relationship with good corporate governance?

The purpose of this research is to know effectiveness role of internal auditor in observing and increase internal system effectiveness controlled by doing operational audit and make an audit of compliance, and know the role of internal auditor in giving contribution to company risk management. Beside that is to know good corporate governance implementation at company and evaluate the role of internal auditor in GCG implementation.

This research is qualitative research with single case study approach with multi unit analysis. This research more aimed at evaluation role and internal auditor activity in the relationship with good corporate governance implementation. As for this research is done to internal audit staff and auditee, also Audit committee, that giving description about how far the role of internal auditor in GCG implementation. This research is done in two phases that is: 1) early phase is depth interview (direct interview), observation and documentation, 2) phase where doing confirmation, group answering then data interpretation.

The result of this research indicate that the role of internal auditor in Good corporate governance implementation have been effective although not yet 100%, but as a whole have been adequate. It has been effective because internal auditor have done the responsibility in doing observation of control systems at all corporate activities excellently and always try to improve the quality of performance. All internal auditors activities in doing companies operationals audit and Semen Gresik's Management Systems (SMSG) are executed adapted by mandatory the orders and based on at annual controlling program (PKPTP) and also apply procedure and supported by adequate document. Beside that the new paradigm from the role of internal auditor is as consultant for auditee as well as as catalyst between division with a purpose to good communications with auditee also between auditee with auditee.

Effectiveness the role of internal auditor in assisting management to realize the healthy and success organization can be seen from the seriousness in implementing the better function, so that from time to time there is a growth in good corporate governance implementation. It can be seen at GCG implementation have been at acceptable phase and continuously repair in all aspect of company's management for towards at best practice. Growth of GCG implementation can be seen in company's

finance performance every year increasing and in the year 2005 profit experience improvement of 106,5% from year before all.

However, this research have limitation because it is not entirely do observation directly to assignation process from internal auditor but only through study at the evidence. Beside that the existence of constraint for holding an interview with top leaders (board of directors), so that the conclusion is limited by time.



## ABSTRACT

### **EVALUATION THE ROLE OF INTERNAL AUDITOR IN GOOD CORPORATE GOVERNANCE (GCG) IMPLEMENTATION ( CASE STUDY AT PT. SEMEN GRESIK ( PERSERO) Tbk.)**

**Anie Valora Mundung**

Good Corporate governance (GCG) implementation at corporation will give gain for corporation: race organizational performance, reduce risk, increase the trust from public, investors and the other shareholder . So that GCG is effective of intra corporate, hence must be done collectively by all employees, management in different level including internal auditor. Internal Auditor has a role to observe the effectiveness of control systems and give contribution to effectiveness continually, for GCG Implementation. Based on this fact, this research is connected for evaluating how far effectiveness of role from internal auditor in realizing GCG at PT Semen Gresik (Persero) Tbk.

This research utilize qualitative research method with single case study and multiple unit analysis approach. This research cover Internal audit, division accounting (financial accounting, accounting management, part of budget), SDM division, sale division, Risk Management division, Punished, DPP, Diklat, Sisfo, Committee Audit, Board of directors staff of finance of part of Foundation Semen Gresik is all amounting to 19 respondents.

The result of this research indicate that the competence of internal auditor have been adequate in implementing profession. Internal Auditor have been independency in the assignation and act is independent. Internal auditor activity in doing control, increase control effectiveness to all oparasional company have been good and give contribution in risk management have been good enough. The good communications creation between internal auditors and auditee and Audit committee, also audit reports communications have been good. Performance result from internal auditor is an important role in implementation Good Corporate Governance(GCG) at PT Semen Gresik ( Persero) Tbk. Effectiveness role of internal auditor the function as partner from management in observation to internal controlled, have shown better corporate governance implementation, so that company's finance performance every year tend to increase and in the year 2005 Net Income reach 106,5% from year before.

Thereby the result of this research can be concluded that the role of internal auditor in implementation Good corporate governance ( GCG) have been effective although not yet 100%, but as a whole have been adequate.

**Keyword : Auditor Internal, Good corporate Governance, monetary performance,**