

TABLE OF CONTENTS

Declaration of Examination	i
Validation Sheet	ii
Declaration.....	iii
Acknowledgment.....	iv
Abstract.....	viii
Table of Contents	ix
List of Table.....	xi
List of Appendix.....	xii
CHAPTER 1 INTRODUCTION	1
1.1 Research Background.....	1
1.2 Research Question.....	4
1.3 Research Objectives	4
1.4 Research Contributions	4
1.5 Research Systematic.....	5
CHAPTER 2 THEORITICAL REVIEW.....	7
2.1 Definition of Internal Audit.....	7
2.2 The Function of Internal Audit	10
2.3 The Implementation of Internal Audit.....	11
2.4 Internal Audit in Non-Profit Organization	17
2.4.1 Importance of Internal Audit in Non-Profit Organization.....	24
2.4.2 Role and Responsibility of Internal Auditor for Non-Profit Organization.....	24
2.5 Research Framework.....	26
CHAPTER 3 RESEARCH METHODOLOGY	29
3.1 Research Approach.....	29
3.2 Research Design	29
3.3 Type and Data Source	29

3.4 Data Collection Method	30
3.5 Analysis Technique	39
CHAPTER 4 RESULT AND DISCUSSION	40
4.1 Organization's Profile	40
4.1.1 History of Organization	40
4.1.2 Vision, Mision and Value	41
4.1.3 Organization Structure	43
4.2 Internal Audit Committee in the AIESEC Indonesia	45
4.2.1 History of Internal Audit Committee	45
4.2.2 Structure of Internal Audit Committee	45
4.2.3 The Scope of Internal Audit Committee	47
4.2.4 Role and Purpose of Internal Audit Committee	48
4.3 Analysis of Internal Audit Implementation in the AIESEC Indonesia	48
CHAPTER 5 CONCLUSION AND SUGGESTION	63
5.1 Conclusion	63
5.2 Suggestions	67
REFERENCES	70

LIST OF TABLE

Table 2.1	Internal Audit “Best Evidence” Classification.....	18
Table 2.2	Summary of Internal Audit Process.....	23
Table 2.3	Prior Research.....	27
Table 3.1	Interview Guideline of Internal Audit Process in AIESEC Indonesia.....	38
Table 4.1	Structure of AIESEC Indonesia and Its Relation with Internal Audit Committee.....	43
Table 4.2	Organizational Structure of National Board AIESEC Indonesia.....	44
Table 4.3	Structure of Internal Audit Committee AIESEC Indonesia.....	45
Table 4.4	The Scope of Internal Audit Committee AIESEC Indonesia.....	47

LIST OF APPENDIX

Appendix 1 National Compendium of AIESEC Indonesia

Appendix 2 Engagement Letter

Appendix 3 Audit Planning

Appendix 4 Internal Audit Checklist

Appendix 5 Minutes of Meeting

Appendix 6 Audit Working Paper

Appendix 7 Audit Report

Appendix 8 Interview Transcript