

ABSTRACT

This study aims to focus on how the implementation of management audit in financial function PT. Pelabuhan Indonesia III (Persero) based on Standards for The Professional Practice of Internal Auditing (The Institute of Internal Auditor, 2007) number 2200, 2300, 2400, and 2500, ISO 19011, and Standard Nasional Indonesia or NSI 19-9000 and NSI 19-1400 to know whether the implementation is effective or ineffective through matching-concept analysis.

Matching concept analysis is the chain of evidence results in the comparison of predicted (theoretical) patterns with observed (empirical) patterns. The value of matching concept, especially when the theoretical propositions and observational data coincide as predicted and do not coincide as predicted.

This research provide the information about management audit implementation at PT. Pelabuhan Indonesia III (Persero) especially in financial function. The importance of management audit nowadays enforced the company to conduct management audit in a very effective way to attain the excellent performance of company itself. This study done by comparing the actualization of management audit with Standards for The Professional Practice of Internal Auditing (The Institute of Internal Auditor, 2007) number 2200, 2300, 2400, and 2500, ISO 19011, and Standard Nasional Indonesia or NSI 19-9000 and NSI 19-1400 then take a conclusion of that implementation and give recommendation through that analysis.

Keywords: management audit, effectiveness, efficiency, standard of internal audit, internal audit, financial function