

ABSTRAK

PT Semen Indonesia merupakan Badan Usaha Milik Negara terbesar di Indonesia dan Asia Tenggara. Dalam menghadapi Revolusi Industri 4.0, sudah saatnya PT Semen Indonesia menerapkan strategi manajemen risiko dengan memanfaatkan teknologi di seluruh aspek perusahaan termasuk bagian internal audit. Penelitian ini bertujuan untuk menganalisis praktik implementasi audit berbasis teknologi menggunakan *continuous auditing system* di PT Semen Indonesia. Metode dalam penelitian ini adalah studi kasus dengan sumber data yang di ambil dari wawancara auditor internal PT Semen Indonesia. Teknik analisis pada penelitian ini dilakukan dengan reduksi, penyajian, dan triangulasi data. Hasil penelitian menemukan bahwa *continuous auditing system* di PT Semen Indonesia telah diimplementasikan secara sistematis dan berkontribusi terhadap peningkatan respon auditor dari detektif menuju proaktif. Meski implementasi *continuous auditing system* saat ini menghadapi berbagai tantangan dalam penyempurnaan infrastrukturnya, namun sistem telah berperan dalam efisiensi pelaksanaan audit di PT Semen Indonesia

Kata Kunci: *Continuous Auditing System*, Audit Berbasis Teknologi

ABSTRACT

PT Semen Indonesia is one of the leading State-Owned Enterprise in Indonesia. In order to face the challenges of Industrial Revolution 4.0, this largest cement industry in South East Asia has implemented a risk management strategy that utilizes technology in all business units of the company including the Internal Audit Department. This study aims to analyze the practice of technology-based audit implementation using the Continuous Auditing System at PT Semen Indonesia. The methodology used was Case study while data source obtained from interviews with the internal auditors of PT Semen Indonesia. The analysis technique applied in this study consisted of data reduction, presentation, and triangulation. The result shows that Continuous Auditing System has been systematically implemented in PT Semen Indonesia and contributes in enhancing auditor's responses from detective into proactive. Although the implementation of Continuous Auditing System facing various challenges, but this system has been contributed in efficiency of audit practice at PT Semen Indonesia.

Keywords: Continuous Auditing System, Technology-Based Audit