ABSTRACT

This thesis is a study on the role of internal auditors of organizational performance. The author conducted research at the Regional Revenue Service (Dispenda) Bandung located at Jl. Soekarno Hatta No. 528 Bandung. Employee performance activities / staff in an agency / organization plays an important role because it involves the process of operation and performance of agencies / organizations. The role of internal auditor visits based on Professional Standards of Internal Audit (SPAI) that is Attribute Standards, and Performance Standards, while for the performance of his organization views on the effectiveness, efficiency, employee growth and customer satisfaction. This research was conducted to determine the extent to which the role of internal auditors on the performance of the organization to assess the level of performance in Dispenda. The method used by the writer is descriptive analysis method. Data collected by observation, interview and literature study. Based on the results of the study authors conclude that the role of internal auditors on the performnce of the organization plays nice views of the execution of the implementation of inspection procedures that relate directly to organizational performance.

Keyword: the role of internal audit, organizational performance

ABSTRAK

Skripsi ini merupakan sebuah penelitian mengenai peranan auditor internal terhadap kinerja organisasi. Penulis melakukan penelitian di Dinas Pendapatan Daerah (DISPENDA) Bandung yang terletak di Jl. Soekarno Hatta No. 528 Bandung. Aktivitas kinerja karyawan/staf dalam sebuah dinas/organisasi memegang peranan penting karena menyangkut berlangsungnya proses operasi dan kinerja dinas/organisasi. Peranan auditor internal dilihat berdasarkan pada Standar Profesi Audit Internal (SPAI) yaitu Standar Atribut dan Standar Kinerja, sedangkan untuk kinerja organisasinya dilihat berdasarkan efektifitas, efisiensi, pertumbuhan karyawan dan kepuasan pelanggan. Penelitian ini dilakukan untuk mengetahui sejauh mana peranan auditor internal terhadap kinerja organisasi untuk menilai tingkat kinerja di DISPENDA. Metode yang penulis gunakan adalah metode deskriptif analisis. Data yang dikumpulkan dengan melakukan observasi, wawancara, dan studi kepustakaan. Berdasarkan hasil penelitian tersebut penulis dapat menyimpulkan bahwa peranan auditor internal terhadap kinerja organisasi berperan baik dilihat dari dilaksanakannya prosedur pelaksanaan pemeriksaan yang berhubungan langsung dengan kinerja organisasi.

Kata Kunci: peranan audit internal, kinerja organisasi

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