# DAFTAR ISI

<table>
<thead>
<tr>
<th>Bab</th>
<th>Judul</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>ABSTRAK</td>
<td>..........................</td>
<td>i</td>
</tr>
<tr>
<td>KATA PENGANTAR</td>
<td>..........................</td>
<td>ii</td>
</tr>
<tr>
<td>DAFTAR ISI</td>
<td>..........................</td>
<td>v</td>
</tr>
<tr>
<td>DAFTAR TABEL</td>
<td>..........................</td>
<td>viii</td>
</tr>
<tr>
<td>DAFTAR GAMBAR</td>
<td>..........................</td>
<td>ix</td>
</tr>
<tr>
<td>DAFTAR LAMPIRAN</td>
<td>..........................</td>
<td>x</td>
</tr>
</tbody>
</table>

## BAB I PENDAHULUAN

1.1 Latar Belakang Penelitian ........................................ 1
1.2 Identifikasi Masalah ................................................. 4
1.3 Maksud dan Tujuan Penelitian ..................................... 5
1.4 Kegunaan Penelitian .................................................. 5
1.5 Kerangka Pemikiran ................................................... 6
1.6 Metode Penelitian ..................................................... 16
1.7 Lokasi dan Waktu Penelitian ...................................... 16

## BAB II TINJAUAN PUSTAKA

2.1 Pengertian Peranan .................................................... 17
2.2 Audit ........................................................................ 17
   2.2.1 Pengertian Audit .................................................. 17
   2.2.2 Tipe Audit ......................................................... 19
   2.2.3 Jenis-Jenis Auditor ................................................ 20
   2.2.4 Program Audit ..................................................... 23
   2.2.5 Prosedur Audit ..................................................... 25
2.3 Standar Auditing .......................................................... 28
2.4 Audit Internal .............................................................. 30
   2.4.1 Pengertian Audit Internal ...................................... 31
   2.4.2 Tujuan Audit Internal ............................................. 34
   2.4.3 Peranan dan Tanggung Jawab Audit Internal ............ 35
   2.4.4 Ruang Lingkup Audit Internal ................................. 36
<table>
<thead>
<tr>
<th>Bab</th>
<th>Judul</th>
<th>Halaman</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.4.5</td>
<td>Proses Audit Internal</td>
<td>39</td>
</tr>
<tr>
<td>2.5</td>
<td>Kecurangan (<em>Fraud</em>)</td>
<td>40</td>
</tr>
<tr>
<td>2.5.1</td>
<td>Atribut, Standar, dan Kode Etik Akuntansi Forensik (Investigator)</td>
<td>41</td>
</tr>
<tr>
<td>2.5.2</td>
<td>Faktor-Faktor Penyebab Terjadinya Kecurangan</td>
<td>45</td>
</tr>
<tr>
<td>2.5.3</td>
<td>Hubungan Kerja (<em>Occupational Fraud</em>)</td>
<td>47</td>
</tr>
<tr>
<td>2.5.4</td>
<td>Mendeteksi Kecurangan</td>
<td>50</td>
</tr>
<tr>
<td>2.6</td>
<td>Pengungkapan</td>
<td>36</td>
</tr>
<tr>
<td>2.6.1</td>
<td>Definisi Pengungkapan</td>
<td>54</td>
</tr>
<tr>
<td>2.6.2</td>
<td>Konsep Pengungkapan</td>
<td>55</td>
</tr>
<tr>
<td>2.7</td>
<td>Pencegahan Pengungkapan</td>
<td>55</td>
</tr>
<tr>
<td>2.8</td>
<td>Pengendalian Internal</td>
<td>58</td>
</tr>
<tr>
<td>2.8.1</td>
<td>Lingkungan Pengendalian</td>
<td>58</td>
</tr>
<tr>
<td>2.8.2</td>
<td>Penaksiran Risiko</td>
<td>59</td>
</tr>
<tr>
<td>2.8.3</td>
<td>Aktivitas Pengendalian</td>
<td>59</td>
</tr>
<tr>
<td>2.8.4</td>
<td>Konfirmasi dan Komunikasi</td>
<td>60</td>
</tr>
<tr>
<td>2.8.5</td>
<td>Pemantauan</td>
<td>60</td>
</tr>
</tbody>
</table>

**BAB III OBJEK DAN METODE PENELITIAN**

3.1 Objek Penelitian                                                     | 62      |
3.2 Sejarah Lembaga                                                      | 62      |
3.3 Metode Penelitian                                                    | 65      |
3.3.1 Metode yang Digunakan                                              | 65      |
3.3.2 Sumber data Penelitian                                            | 65      |
3.3.3 Teknik Pengumpulan Data                                            | 66      |

**BAB IV HASIL PENELITIAN DAN PEMBAHASAN**

4.1 Hasil Penelitian                                                     | 68      |
4.2 Pembahasan                                                          | 68      |
4.2.1 Pelaksanaan dan Pelaporan Audit                                   | 69      |
4.2.2 Laporan Hasil Pemeriksaan                                         | 72      |
4.2.3 Sifat dan tujuan Pemeriksaan                                      | 73      |
BAB V SIMPULAN DAN SARAN

5.1 Simpulan ........................................................................... 84
5.2 Saran ................................................................................. 85

DAFTAR PUSTAKA

LAMPIRAN