

IMPLEMENTASI AUDIT OPERASIONAL UNTUK MENDUKUNG
PELAKSANAAN *GOOD CORPORATE GOVERNANCE* UKM “R” DI
SURABAYA

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ABSTRAK

Skripsi ini membahas pelaksanaan audit operasional dapat membantu analisis penerapan *good corporate governance* (GCG) di industri kreatif UKM “R”. Penelitian ini merupakan penelitian kualitatif secara *applied research* dengan tujuan *explanatory research*. Penelitian dilakukan untuk melihat peran audit operasional terhadap GCG. Termuan penelitian adalah dalam pelaksanaan audit operasional dan menilai penerapan GCG dibutuhkan analisis pengendalian internal, temuan audit dapat dijadikan dasar penilaian sejauh mana prinsip GCG telah dilaksanakan, beberapa rekomendasi audit operasional dapat digunakan sebagai rekomendasi GCG. Dari penelitian ini disarankan agar melakukan pengawasan, aturan secara tertulis, penilaian kinerja, dan transparansi informasi. Peneliti berharap rekomendasi dapat digunakan untuk pelaksanaan operasional yang semakin efektif dan penerapan prinsip GCG yang lebih baik.

Kata kunci : audit operasional, *good corporate governance*, UKM

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ABSTRACT

This thesis discusses the implementation of operational audits to help analyze the implementation of good corporate governance (GCG) in the creative industry of UKM "R". This research is a qualitative research in applied research with the aim of explanatory research. The study was conducted to see the role of operational audit on GCG. The research findings are in the implementation of operational audits and assessing the implementation of GCG requires an analysis of internal controls, audit findings can be used as a basis for assessing the extent to which the principles of GCG have been implemented, several operational audit recommendations can be used as GCG recommendations. From this study it is recommended that supervision, written rules, performance appraisal, and information transparency. The researcher hopes that recommendations can be used for more effective operational implementation and better implementation of GCG principles.

Keywords: operational audit, good corporate governance, UKM