ABSTRAK

Alfina Damayanti Jamal 0005.04.37.2024. **Implementasi Audit Terintegrasi di Perusahaan Multinasional di Makassar (Studi Kasus: PT Indofood Sukses Makmur).** Pembimbing: Muh. Su'un dan Asri Ady Bakri.

Penelitian ini bertujuan untuk menganalisis implementasi audit terintegrasi pada perusahaan multinasional serta mengetahui peran audit tersebut dalam mendukung efektivitas pengendalian internal dan kinerja organisasi. Penelitian ini dilakukan pada PT Indofood Sukses Makmur Cabang Makassar dengan menggunakan pendekatan kualitatif melalui paradigma interpretif. Data penelitian diperoleh melalui wawancara mendalam, observasi, dan dokumentasi terhadap informan yang terdiri dari kepala internal audit, manajer operasional, serta kepala human resources development. Teknik analisis data dilakukan melalui tahapan pengumpulan data, reduksi data, penyajian data, dan penarikan kesimpulan.

Hasil penelitian menunjukkan bahwa implementasi audit terintegrasi di perusahaan telah berjalan dengan cukup baik dan dilakukan melalui beberapa tahapan utama yaitu perencanaan audit, pelaksanaan audit, serta pelaporan hasil audit. Audit terintegrasi tidak hanya berfokus pada aspek keuangan, tetapi juga mencakup evaluasi terhadap kegiatan operasional, kepatuhan terhadap kebijakan perusahaan, serta pengelolaan sumber daya manusia. Keberadaan audit terintegrasi memberikan kontribusi positif dalam meningkatkan efektivitas sistem pengendalian internal, memperbaiki prosedur kerja, serta mengidentifikasi berbagai kelemahan dalam proses operasional perusahaan.

Kata kunci: audit terintegrasi, audit internal, pengendalian internal, tata kelola perusahaan, perusahaan multinasional.

ABSTRACT

ALFINA DAMAYANTI JAMAL. *Implementation of an Integrated Audit in a Multinational Company in Makassar: A Case Study of PT Indofood Sukses Makmur.* (Supervised by **Muh. Su'un** and **Asri Ady Bakri**).

This study aims to analyze the implementation of integrated auditing in a multinational company and examine its role in enhancing internal control effectiveness and organizational performance. The study was conducted at PT Indofood Sukses Makmur, Makassar Branch, using a qualitative approach within an interpretive paradigm. Data were collected through in-depth interviews, observations, and document analysis involving key informants, including the head of internal audit, operational managers, and the head of human resources development. Data analysis followed-stages of data collection, data reduction, data presentation, and conclusion drawing.

The findings indicate that the implementation of integrated auditing in the company has been carried out effectively through several key stages: audit planning, audit execution, and audit reporting. Integrated auditing extends beyond the financial assessment to include evaluation of operational activities, compliance with company policies, and human resource management practices. The presence of integrated audit practices contributes positively to improving the effectiveness of internal control systems, refining operational procedures, and identifying weaknesses within organizational processes.

Keywords: integrated audit, internal audit, internal control, corporate governance, multinational company.