

# **“Peranan Auditor Internal dalam penerapan *Sarbanes Oxley Act section 404* pada PT. Toyota Motor Manufacturing Indonesia (PT. TMMIN)”**

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## **ABSTRAK**

Penelitian ini bertujuan untuk menganalisis efektivitas peran internal auditor dalam melaksanakan pengendalian internal sesuai dengan aturan *Sarbanes Oxley Act section 404*. *Sarbanes Oxley Act section 404* berisi tentang penilaian laporan pengendalian internal yang memaparkan hasil pengujian yang dilakukan oleh auditor internal perusahaan dalam rangka memastikan keefektifan pengendalian internal perusahaan atas pelaporan keuangan. Penelitian ini dilakukan pada PT Toyota Motor Manufacturing Indonesia (PT. TMMIN) di Jakarta. Penelitian ini menggunakan metode kualitatif deskriptif dengan model studi kasus. Data pada penelitian ini diperoleh melalui wawancara dengan auditor internal, observasi penulis selama 6 bulan, dan studi dokumentasi. Teknik analisis data yang digunakan adalah analisis data kualitatif yang terdiri dari reduksi data, penyajian data, dan verifikasi kesimpulan. Hasil penelitian menunjukkan bahwa auditor internal berperan penting dalam membangun dan mempertahankan struktur pengendalian internal perusahaan dengan mengacu pada lima komponen dari *Committee of Sponsoring Organization of The Treadway Commission* (COSO). Auditor internal juga berperan dalam memastikan kepatuhan *business process owner* (BPO) atas aturan *Sarbanes Oxley Act section 404*. Penerapan aturan *Sarbanes Oxley Act section 404* memberikan manfaat yang jauh lebih besar dibandingkan biaya yang dikeluarkan untuk membangun dan mempertahankan pengendalian internal perusahaan atas pelaporan keuangan.

Kata kunci: *Sarbanes Oxley Action section 404*, komponen *Committee of Sponsoring Organization of The Treadway Commission* (COSO), auditor internal.

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## **ABSTRACT**

This study aims to analyze the effectiveness of the internal auditor's role in performing internal control within the rule of Sarbanes Oxley Act section 404. Sarbanes Oxley Act section 404 describe about assessment of internal control report that performed the result of management testing by internal auditors in order to ensure the effectiveness of internal control over financial reporting. This research was conducted at PT Toyota Motor Manufacturing Indonesia (PT. TMMIN) in Jakarta. This research use descriptive qualitative method with case study model. Data in this research were obtained through interview with the internal auditors, author observation during six months, and study documentation. Data were analyzed using qualitative data analysis that consists of data reduction, data presentation, and verification of conclusions. The results of the research showed that internal auditors have an important role in establishing and maintaining internal control structure based on five components of *Committee of Sponsoring Organization of The Treadway Commission* (COSO). Internal auditors also have a role to ensure business process owner (BPO) compliance with the rules of Sarbanes Oxley Act section 404. Application of Sarbanes Oxley Act section 404 rule provides greater benefits than cost incurred to construct and maintain internal control over financial reporting in the company.

Keywords: Sarbanes Oxley Act section 404, *Committee of Sponsoring Organization of The Treadway Commission* (COSO) components, internal auditors.

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