



Plagiarism Checker X Originality Report

Similarity Found: 6%

Date: Wednesday, September 16, 2020

Statistics: 315 words Plagiarized / 5374 Total words

Remarks: Low Plagiarism Detected - Your Document needs Optional Improvement.

Jouyrnäl yofy yResyeacryh yiny yBuysyinyesysy,y yEcyonomyicycsy,y yanjd yEduycyatiyon Volyuyme 2 E - lysySjN y2686 - 6056 lyssuuey 4 Ayuÿgyuÿst Eydytyioynÿ y2020 © Ayuÿthors.y Termÿs aynjd conÿditÿionÿs of t his wÿorkÿ is lycenyseu uynÿder ay Creaÿtyve Comÿmÿonÿs Aÿtyÿtribÿuÿtyion - NonÿComÿmÿerciaÿl - NoDerivaÿtyives y4.0 ylyntÿernaÿtyionaÿly yLicense ayÿpÿlyÿÿ.y y yCorrespÿonÿdenÿcÿe: Luÿtyfiaÿh Kh ayiruÿnÿnÿisa , Universitas Bhayangkara.y yEÿmÿaÿily: lyuÿtyfiaÿhkÿhaÿiruÿn nÿisaÿ2@ÿgÿmÿaÿily.ycom

+++++ Role of the Internal Auditors in Improving the Quality Management System Integrated ISO 9001:2015 and 22716:2007 Lutfiah Khairunnisa* & Maidani Universitas Bhayangkara *e-mail: lutfiahkhairunnisa2@gmail.com Abstract This study aims to determine the role of internal auditors at PT. Orson Indonesia is in order to improve the quality of management systems that are integrated with ISO 9001: 2015 and 22716: 2007.

With a qualitative method that is descriptive analysis based on direct observation to the field and with documents that support to be traced. The techniques used are interviews, observation, document analysis, literature study and questionnaires. The results showed that PT. Orson Indonesia has successfully implemented this ISO Quality Management System with the existence of internal audit activities assisted by auditors and adequate data or documents. Keywords: Role of Internal Auditors, ISO 9001: 2015 and 22716: 2007. 1. Introduction The rapid development of the business world, it has caused problems to be faced, so that some companies have failed because they were unable to compete.

One of the causes of this failure is the lack of good management applied by the company concerned in managing its company. The solution, which is the

implementation or **implementation of internal control** in business management which is not separated from the function of name management, requires good coordination in large companies because of the large number of employees. In this internal audit activity, the audit criteria to be examined are policies, procedures or requirements that are used as references.

The company carries out this Internal Audit activity with the aim of implementing **a Quality Management System with ISO 9001: 2015** & 22716: 2007 standards and improving management within the company. The focus of the company is a market that can be filled with good quality goods so that the company continues to maintain consistency in the quality of its goods. Competition between companies to provide the best quality is tested by encouraging its share of the market.

ISO standards, it can be seen from three dimensions, namely ISO certification planning, organizational or company commitment to quality and implementation of standard procedures. One of **the quality management system** standards that has developed in developed countries and even developing countries is ISO 9001: 2015. (Maimunah, 2013). ISO is a standard in terms of quality that is achieved by management to build strong correspondence on quality in improving its overall performance. ISO 9001: 2015 is a standard that has been internationally recognized.

Jouyrnäl yofy yResyeacyr h iyiny yBuysiyinyesysy, y yEcyonomyicycsy, y yanjd yEduycyatiyon Volyuyme 2 , Issue 4 ayvayailayäbylye yayty httyt://e - jyoüyrynäyly.ysyttye - kyüysuymäynegyayray.yäyc.yid 785 ISO 9001: 2015 Internal Audit is part of the Check in the PDCA (Plan-Do-Check-Act) cycle, which means we start building and planning **a Quality Management System** (ISO 9001: 2015). Cosmetics industry companies, **in order to achieve** this in providing safe cosmetic products for consumers, there are many cosmetic industry companies that consider supply chain management ("ISO **22716 Good Manufacturing Practices** for Cosmetic Products," 2017). ISO 22716 is a standard tailor-made for the cosmetic industry. Based on **the ISO Technical Committee (TC) 217 Working Group (WG) 6** in 2002 and 2006.

Based on the negotiations, it combines **a quality management system with the application of Good Manufacturing Practice (GMP)** for these specific requirements. Furthermore, for the application of the latest and last reviewed version in 2017, namely ISO 22716 which also includes the GMP system. In this case, specific requirements are required based on the requirements **of Good Manufacturing Practices** in the local country, and the **ISO 9001 Quality Management System and Risk Assessment** of the safety of cosmetic products.

ISO 22716: 2007 provides guidance for the production, control, storage and delivery of cosmetic products. PT. Orson Indonesia is a company in manufacturing. This company produces soap and soapnoodle (raw material for soap). The product produced is a product that will be used by consumers. And the materials used are quite a lot. PT. Orson Indonesia has many employees, therefore PT. Orson Indonesia wants the management in its company to be well organized. Because many national and international companies have implemented this ISO standard.

Because by using this ISO standard, the company benefits from an internal side such as: keeping data neatly, easy to trace if there are problems, as a system for continuous improvement and improvisation to adapt to company conditions and a more connected, effective and efficient work relationship between department. PT. Orson Indonesia does not only want the management of the company to be well organized, but PT. Orson Indonesia also wants the products we sell to have international standard value because many customers want the products, they buy to have international standards.

From the above explanation, the application of ISO 9001: 2015 and 22716: 2007 is very important for companies as a step to maintain and advance a company. Therefore, the compilers are interested in learning more about the implementation of the ISO 9001: 2015 and 22716: 2007 Quality Management Standards and the implementation of Internal Audit so that in this study the researcher took the title "The Role of PT. Orson Indonesia in Improving Integrated Quality Management System ISO 9001: 2015 and 22716: 2007." 2. Literature Review According to (Zamzami et al.,

2013) International Standards for the Professional Practice of Internal Auditing (IPPF) (2012) 'The Role of Internal Auditors in Internal Control' which can be interpreted as follows: 2130 - Control, The internal audit activity must assist the organization in maintaining effective controls by evaluating their effectiveness and efficiency and by encouraging continuous improvement." 2130.C1 - Internal auditors must incorporate knowledge of controls gained from consulting engagements into the evaluation of the organization's control processes."

Under the IPPF, the role of the auditor is to assist management in maintaining an adequate control system in the following ways. Assess the high-risk areas which are the main objective of control. Define and implement a program to review risk prevention systems. Reviewing each system by conducting evaluation tests of the internal control system to consider the achievement of the five main control objectives. Provide input to management whether the control is running properly and effectively or not, whether its implementation encourages the achievement of control system objectives.

Jouyrnäl yofy yResyeacyr h yiyñy yBuysyinyesysy, y Ecyonomyicycsy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 aivyailyaybylye yaity htityp://e - jyoüyrynäyly.ysyttyie - kyüysuymyaynegyayray.yayc.yid 786 Recommend suggestions needed to improve the control system. Conduct follow-up audits to determine whether management has implemented the agreed audit recommendations. Audit is a process carried out to obtain audit evidence and objective evaluation **in order to achieve** adequate audit criteria.

Furthermore, an audit can be defined as an action that compares the actual facts (conditions) with the conditions that should exist (criteria). **The purpose of the** audit is to ensure **that the implementation of the** company's activities is **in accordance with the** expected and established. Alvin A. Arens and James K. Loebbeck in Susanto can be interpreted as follows: "Audit is the accumulation and evaluation of evidence about the information and the criteria set. Auditing must be carried out by competent independent people." (Susanto, 2007).

"The quotation above can be interpreted that auditing is a process of activities in evaluating the activities or conditions of the analysis with criteria. In addition, the audit must be carried out by an independent and competent auditor. " Internal Audit Due to the limitations of management in controlling its activities, the company requires an internal audit which will assist management in determining whether the operating plans, finance, policies and procedures are **carried out in accordance with the** stipulated regulations. Internal audit functions to verify procedures, identify risks, and manage risks, and monitoring activities of company activities **in accordance with the** effort to supervise the activities of the company.

The concept of auditing explains that internal auditing is needed for a company because a function can provide recommendations for problems and improve the performance of the company, whether it is a division, function, division, unit, work unit, or project. Thus, if internal audit provides good action, then it can encourage better improvements for the company. **Internal audit is an independent** and objective assurance and consultation **activity designed to add value and improve** the organization's operations. Meanwhile, according to Mulyadi (2014: 28) defines that internal audit is interpreted as follows: "Internal Audit is an audit that is **carried out in a** company (private or BUMN) where its main task is to implement procedures that must be followed, maintaining company assets increases the **effectiveness and efficiency of** procedures, as well as information required for each entity unit". In its development, **internal audit is a** management control and the main support for the achievement of internal control objectives.

While carrying out its activities, internal audit must be objective and its position in the

company must be independent. The function of internal audit is to assist management by laying the groundwork for further management actions. Mulyadi and Puradiredja (1998: 203) state the internal audit function as follows. Audit and assessment of the effectiveness of the internal control structure and encourage the use of an effective internal control structure at minimum cost. Determine the extent of implementation of top management policies.

According to Akmal (2014 h 7) states that the objective of internal control is to help organizations achieve their goals by means of a systematic, disciplined approach to evaluate and make improvements to the effectiveness of risk management, control and honest, clean and good processes. According to Hiro Tugiman (2013 p. 15) states that it aims to help members of organizational entities so that they can carry out their responsibilities effectively. Internal Audit will analyze, propose some suggestions and assessments. Audits also include effective controls at a reasonable cost.

From the two definitions above, it can be concluded that the objective of internal audit is to assist the members of the organization in carrying out their responsibilities effectively. To that end, the internal auditor will carry out analysis, assessment and make suggestions. In ISO audit has the following objectives: Jouyrñyal yofy yResyeacyr h yñny yBuysyñnesysy, y yEcyonomyicycsy, y yanjd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyailyaybylye yaity htityp://e - jyoüurnyaaly.ysytyie - kyüsuymyañnegyayray.yaüc.yid 787 Reviewing the effectiveness of the system that has been determined. Reviewing applications with the company's internal Quality Management System and Quality Management System Standards, for example ISO 9001 etc. As input for the improvement process.

Meet customer requirements & certification process. ISO 22716: 2007 The definition of Good Manufacturing Practice (GMP) is part of Quality Assurance which ensures that products are produced and controlled consistently with quality standards in accordance with their intended use and as required by international product specifications (Boer, 2014). Framework The framework of thought has many terms besides the word, such as theoretical framework, frame of mind, basis of thinking, conceptual basis, conceptual framework and conceptual model.

(Husnul Qodim, MA, Ilim Abdul Halim, MA, Busro, M.Ag "Guidelines for Thesis Writing of the Faculty of Ushuluddin: 2018). In a company that wants to make its products registered to international standards, such as ISO, the company makes improvements to its management. Because one of the requirements for implementing the International Standardization is to conduct an Internal Audit.

Internal Audit is carried out every 6 months during the planning period for ISO certification, to ensure that the Company's Operating Standards comply with the applicable provisions of the ISO. In this internal audit, the role of the Internal Auditor is representatives of various departments. Such as the Purchasing, Accounting, HRD, Engineering, Production, QC & Lab, Document Control and Warehouse departments. The role of the internal auditor is not only to be a consultant but to help the company solve problems that can achieve the company's goals according to the work order from the president director. Figure 1. Research Framework 3.

Methodology The research location in this thesis is PT. Orson Indonesia which is engaged in manufacturing which is located in the Bonded Zone of Marunda Jl. Madiun Blok C2 No. 21-22 Cilincing, North Jakarta. In this study, the authors used case study research, namely by describing the actual characteristics and circumstances of the research object so that it was only a disclosure of facts. In preparing this thesis, the authors conducted research on one company. In this study, a case study is used.

The method that the writer wants is a descriptive method of analysis, which is a method that Role of the Internal Auditors ISO 9001 - 2015 22716 - 2007 Jouyrñyal yofy yResyeacyr h iyñy yBuysiyñyesysy, y yEcyonyomyiycysy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyañilyañbylye yañty htýtýp://e - jyoñuñrnñayly.ysyñtyñye - kyusyñmyañnegyañrañ.yañc.yñd 788 aims to describe the state of the object to be studied based on the available facts. By collecting, processing, presenting and analyzing various data found and comparing with existing theories. Then analyzed its application in practice so that a conclusion can be drawn.

Based on the selected thesis title, there are 2 elements in this research, namely: Internal audit as a management tool: a. Internal Audit Objectives and Scope b. Internal Audit Responsibilities c. Internal Audit Qualifications d. Internal Audit work program e. Implementation of Internal Audit f. Internal Audit reports and follow-up ISO 9001: 2015 & 22716: 2007 a. Analysis of the application of the seven principles of ISO 9001: 2015 and 2716: 2007 b. Analyzing the company's management system in improving the quality of its products The data collection technique will be carried out by the author, namely by using the sources obtained and carried out in several ways as follows: Field Study (Field Research).

Interview, in this interview technique the writer conducts questions and answers with parties related to the problem under study. To get this data and information needed by the author in this study, the author contacted several parts of the PT. Orson Indonesia, namely, representatives from various departments. Represented Management Section. **Observation**, in this observation technique by conducting direct research in the field of

countries.

These soap products have various kinds of variants such as blossom, jolie, baby days, gold leather, admire, soft pearl, mediclean and fruitone. The various kinds of soap contain different ingredients. Such as color content (color), perfume (fragrance) etc.

Organizational Structure The organizational structure of PT. Orson Indonesia is led by a President Director who is in carrying out his duties. The President Director is in charge of 1 Director, the Director is in charge of 1 General Manager. The General Manager is in charge of 3 Divisions, namely the Purchasing Manager, the Plant Division and the Finance Division (Accounting Manager).

The Plant Division oversees 8 Departments, namely the Warehouse & PPIC Department, Production Department, QC / R & D Department, Electrical & Utility Department, Engineering Department, IT Department, Exim Department and HR&GA Department.

Table 1. Matrix 7 (Seven) Principles of ISO 9001: 2015 No. ISO principles Standard Implementation Appropriate / Not Appropriate 2018 2019 2020

ISO principles Standard	2018	2019	2020
1 Customer Focus	Appropriate	Appropriate	Appropriate
Procedures for Order Control and Customer Satisfaction	Appropriate	Appropriate	Appropriate
1. Order handling	Appropriate	Appropriate	Appropriate
2. Complaint Handling	Appropriate	Appropriate	Appropriate
3.	Appropriate	Appropriate	Appropriate

Measurement of Customer Satisfaction Level Appropriate Appropriate Appropriate

Jouyrnyal yofy yResyeacyr h iyiny yBuysiyinyesysy, y Ecyonomyicycsy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyaibilaybylye yaity htityp://e - jyoynryaly.ysytyie - kyusuymyaynyegyaayra.yayc.yid 790 2 Leadership Procedure of Training, Competence and Awareness 1. Code of Conduct and Company Regulations Appropriate Appropriate Appropriate 2. Working hours, calculation of overtime, payment method and vacation days Appropriate Appropriate Appropriate 3. Communication Level Appropriate Appropriate Appropriate 4.

Precautions related to emergency conditions Appropriate Appropriate Appropriate 5.

Quality Policy / QMS Appropriate Appropriate Appropriate 3 People Involvement Communication Enhancement Procedure Training and Training Program Appropriate Appropriate Not Appropriate 4 Process Approach Customer Order Procedure Acceptance of Orders Directly to Top Management Not Appropriate Not Appropriate Appropriate Process Procedure 1. PPIC makes a Work Order Appropriate Appropriate Appropriate 2. Production prepares the necessary materials Appropriate Appropriate Appropriate 3.

Warehouse Stores Inventory Appropriate Appropriate Appropriate Process Support Procedure 1. HRD regulates everything related to employee profile and status Appropriate Not Appropriate Appropriate 2. Purchasing prepares all user needs and

makes purchase orders Appropriate Appropriate Appropriate 3. Accounting prepares all payments Appropriate Appropriate Not Appropriate Jouyrnäl yofy yResyeacyr h yiny yBuysiyinesysy, y yEcyonomyicycsy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyailyaybylye yaity httyt://e - jyoynuynayly.ysytyie - kyuysuymyaynegyayray.yayc.yid 791 4. Exim arranges export sales and import purchases documents Appropriate Appropriate Appropriate 5 Enhancement Procedure of using machine 1. Employees or operators run machines according to standards Appropriate Not Appropriate Appropriate 2.

Every employee is required to maintain the cleaning of the machine according to the standard Appropriate Not Appropriate Not Appropriate 6 Evidence-Based Decision Making Procedure of Follow-up Findings All findings that are in internal audit are written in a follow-up report Appropriate Appropriate Appropriate 7 Relationship Management Communication Procedure Marketing performs good and courteous service to customers Appropriate Appropriate Appropriate Analysis of Company Management Systems in Improving Product Quality In the policies in PT. Orson Indonesia, the implementation of the ISO 9001: 2015 Quality Management System is expected to help companies to be more structured and produce high quality products that can satisfy consumer needs.

But there are still some products that do not meet product quality standards, therefore PT. Orson Indonesia implements GMP 22716: 2007 training which will improve the quality of the products it makes. Operators or employees in the field are given GMP training which aims to: - Reduces high operating costs - Prevents low product quality - Maintain the welfare of fellow employees - Maintenance of the work environment - Do good packaging - Avoid being exposed to substances that will damage the product - Perform calibration of raw materials and finished goods In the interview results I got from the informant that: Jouyrnäl yofy yResyeacyr h yiny yBuysiyinesysy, y yEcyonomyicycsy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyailyaybylye yaity httyt://e - jyoynuynayly.ysytyie - kyuysuymyaynegyayray.yayc.yid 792 "For new products, I take a sample during processing before packaging, for me to re-analyze and the raw materials that have not been used I will do the analysis first. Because it avoids product contamination."

The interview was a representative of the Quality Control staff. The Role of Internal Audit of PT. Orson Indonesia can Improve Quality Management System ISO 9001: 2015 and 22716: 2007 Internal audit is an important function in a corporate organization to provide advice and recommendations to management regarding the weaknesses in PT. Orson Indonesia. In carrying out this Internal Audit activity, it must have requirements to carry it out, one of which is the Auditor. Auditor is someone who carries out audit

activities. Who became an Auditor in PT.

Orson Indonesia, namely representatives of each Division at PT. Orson Indonesia. Each division representative is selected by 2 people to be the Auditor. Internal Audit is one of the mandatory requirements of the implementation of this ISO Quality Management System, therefore PT. Orson Indonesia is required to carry out this Internal Audit. Based on the explanation above, the role of the Internal Audit of PT.

Orson Indonesia can improve the Quality Management Quality System ISO 9001: 2015 and 22716: 2007, without the cooperation of the parties related to this Internal Audit activity will not run smoothly. After the auditors carry out their duties, the audit results will be collected back to the Representative Management which will be analyzed and reviewed again the audit results. Then, after being analyzed and examined by Represented Management, the results will be announced at the closing meeting. And if there is still something incomplete for the documentation, you will be asked to complete it again.

From the results that have been checked, it will be concluded that the findings obtained from the audit results will be collected as a report on the results of the examination. Where the results of this inspection are a tool for management to assess the performance of the management they have made. From the results of the report, the Management will make decisions to take the necessary follow-ups for improvement. Table 2. Internal Audit Matrix No. Division Standard Implementation Appropriate / Not Appropriate 2018 2019 2020 1 HRD & GA New Employee Recruitment Procedure 1.

Accept candidates for employees who comply with the standards and qualifications required Appropriate Appropriate Appropriate 2. Provide contracts to new employees Appropriate Appropriate Appropriate Procedure of Old Employee Documents and Profiles 1. Storing old employee profile data Not Appropriate Appropriate Appropriate Jouyrñyal yofy yResyeacyr h iyñy yBuysiyñyesysy, y yEcyonyomyiycysy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 aývyañilñyañbñlye ñaýtñ htýtñp://e - jñoýuñrnñañly.ñsýtñiñe - kyuñsuñmñaññegñañrañ.ñañc.ñid 793 2. Providing contracts to employees Not Appropriate Appropriate Appropriate 3. Provide work agreements Not Appropriate Appropriate Appropriate 2 Purchasing New Supplier Procedure 1.

Create new supplier forms to send to new suppliers Appropriate Appropriate Not Appropriate 2. Request input or documents required for input into the system Appropriate Appropriate Not Appropriate Bidding Procedure 1. Each purchase must seek 2 comparison of suppliers with the same goods Appropriate Appropriate Not Appropriate 2. Offer must be agreed upon from the limit Appropriate Appropriate

Appropriate Purchase procedure 1. Purchasing of goods must be requested by the user that has been approved by the Management Appropriate Appropriate Appropriate 2.

Create a PO to request approval from Management and request a stamp and signature of the supplier Appropriate Appropriate Appropriate 3 Accounting Payment procedures 1. Prepare payment documents and attachments thereof Appropriate Appropriate Appropriate Jouyrnäl yofy yResyeacyr h iyiny yBuysiyinesysy, y yEcyonomyicycsy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyaailaybylye yaity httytp://e - jyoynryaly.ysytyie - kyusymyaynegyayray.yayc.yid 794 2. Advance payment documents or DP Not Appropriate Appropriate Not Appropriate 3. Submission of Payment Not Appropriate Appropriate Not Appropriate 4.

When the payment is due Not Appropriate Appropriate Not Appropriate Banking procedures 1. Check account via internet banking Appropriate Appropriate Appropriate 2. Prepare a payment transfer slip Appropriate Appropriate Appropriate 4 Exim Export Procedure 1. Prepare documents related to shipping Appropriate Appropriate Appropriate 2. Prepare documents for external Appropriate Appropriate Appropriate 3. Prepare Proforma Invoice, Commercial Invoice and Packing List Appropriate Appropriate Appropriate Procedure for Import 1. Prepare documents related to shipping Appropriate Appropriate Appropriate 2.

Prepare documents related to Customs Appropriate Appropriate Appropriate 5 PPIC Production Planning Procedure 1. Create a Work Order Appropriate Appropriate Appropriate 2. Save Stock Appropriate Appropriate Appropriate Jouyrnäl yofy yResyeacyr h iyiny yBuysiyinesysy, y yEcyonomyicycsy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyaailaybylye yaity httytp://e - jyoynryaly.ysytyie - kyusymyaynegyayray.yayc.yid 795 3. Create Export schedule Appropriate Appropriate Appropriate 4. Make a production schedule according to the order Appropriate Appropriate Appropriate 6 Production Processing Procedure 1.

Make the formulation of the goods to be produced Appropriate Appropriate Appropriate Prepare the materials for production Appropriate Appropriate Appropriate 3. Make a Production Result Report every day Appropriate Appropriate Appropriate 7 Warehouse Storage Procedure 1. Make a report of incoming goods Appropriate Appropriate Appropriate 2. Create a newsletter report Appropriate Appropriate Appropriate 3. Recording the usage of raw materials Appropriate Appropriate Appropriate 4. Stock Opname Not Appropriate Appropriate Not Appropriate Procedure of delivery 1. Create a road letter Appropriate Appropriate Appropriate 2.

Loading the Bag into the container Appropriate Appropriate Appropriate 5. Conclusion

Please give ISO training again because there are still some employees who do not understand the ISO. References Alfian, N., & Rahayu, R. P. (2019). Peran Audit Internal Dalam Upaya Preventif Fraud (Study Kasus Perusahaan Perbankan Yang Terdaftar Di Beijing). Jurnal Akuntansi Dan Investasi, 5(1), 45–59. Boer, E. De. (2014, March 13). Understanding And Implementing The Requirements Of The Iso 22716 Good Manufacturing Practices (Gmp) Certification A Discussion About The Challenges , Impacts And Opportunities For The Production ,.

International Business Development Manager, Cosmetic Industry. Sgs, February. <https://www.sgs.com> Christanto, G. (2018). Perancangan Sistem Manajemen Mutu Iso 9001:2015 Pada Cv. Mentari Nusantara. In Jurnal Ilmiah Mahasiswa Universitas Surabaya (Vol. 7, Issue 1). Iso 22716 Good Manufacturing Practices Untuk Produk Kosmetik. (2017). Kumi Konsultan Management System & Improvement. <https://kumitukonsultan.com/2017/05/iso-22716-good-manufacturing-practices-untuk-produk-kosmetik/> Juhandi, N., & Fahlevi, M. (2019). Tax Policy and Fiscal Consolidation on Corporate Income Tax. Journal of Business, Management, & Accounting, 1(1). Juhandi, N., Fahlevi, M., Abdi, M. N., & Noviantoro, R. (2019, October).

Liquidity, Firm Size and Jouyrnyal jofy yResyeacyr h iyiny yBuysiyinyesysy, y yEcyonyomyiycysy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyailyaybylye yaity httytp://e - jyojuyrnyayly.ysytyiye - kyusuymyaynyegayray.yayc.yid 797 Dividend Policy to the Value of the Firm (Study in Manufacturing Sector Companies Listed on Indonesia Stock Exchange). In 2019 International Conference on Organizational Innovation (ICOI 19). Atlantis Press. Karmudiandri, A. (2014). Peranan Audit Internal Dalam Manajemen. Media Bisnis, 6(1), 19–26. Khoiro, H., Hidayati, K., & Surabaya, U. B. (2017). Peranan Audit Internal Terhadap Kepatuhan Manajemen Perusahaan Pada Pt . Hero Supermarket Tbk Waru Sidoarjo. 3, 199–212. Maharani, C.

(2009). Sistem Manajemen Mutu Iso 9000 Sebagai Alat Peningkatan Kualitas Organisasi Pelayanan Kesehatan. Jurnal Kesehatan Masyarakat, 5(1), 40–47. Maimunah. (2013). Analisis Penerapan Iso 9001:2000 Dalam Pelaksanaan Audit Mutu Internal Pada Pt. Winner Synthetic Textile. Journal Of Chemical Information And Modeling, 53(9), 1689–1699. <https://doi.org/10.1017/Cbo9781107415324.004> Nuryati, S. (2017). Evaluasi Implementasi Sistem Manajemen Mutu Iso 9001?: 2008 Di Puskesmas Wilayah Kabupaten Sleman. Jurnal Medicoeticolegal Dan Manajemen Rumah Sakit, 6(2). <https://doi.org/10.18196/Jmmr.6137> Pt. Orson Indonesia. (2018). Pt. Orson Indonesia. [Orsonindonesia.com](https://www.orsonindonesia.com) Ramadhany, F. F. (2015).

Analisis Penerapan Sistem Manajemen Mutu Iso 9001?: 2015 Dalam Menunjang

Pemasaran (Studi Pada Pt Tritama Bina Karya Malang). In Jurnal Administrasi Bisnis (Vol. 53, Issue 1). <https://Administrasibisnis.Studentjournal.Ub.Ac.Id> Samuel, H., & Zulkarnain, J. (2011). Pengaruh Sistem Manajemen Mutu Iso Terhadap Kinerja Karyawan Melalui Budaya Kualitas Perusahaan (Studi Kasus Pt Otsuka Indonesia Malang). Jurnal Manajemen Dan Kewirausahaan, 13(2).
<https://doi.org/10.9744/jmk.12.2.162-176> Sari, M. P. (2012). Peran Internal Audit Dalam Upaya Mewujudkan Good University Governance Di Unnes Sukirman. Jurnal Dinamika Akuntansi, 4(1), 64–71.
<https://journal.unnes.ac.id/nju/index.php/jda> Sindhuwinata, O. E. (2016).

Perancangan Sistem Manajemen Mutu Iso 9001?: 2015?: Studi Kasus. Jurnal Titra, 4(2), 183–190. Suginam. (2017). Pengaruh Peran Audit Internal Dan Pengendalian Intern Terhadap Pencegahan Fraud (Studi Kasus Pada Pt. Tolan Tiga Indonesia). 1. Susanto, D. (2007). Peranan Audit Internal Terhadap Kepatuhan Manajemen Perusahaan (Study Jouyrñyal yofy yResyeacyr h iyiny yBuysiyñyesysy, y yEcyonyomyiycysy, y yanyd yEduycyatiyon Volyuyme 2 , Issue 4 ayvyañilyaybylye yayty httytp://e - jyoüyñryäly.ysytyiye - kyüsuymyayñyegyaäray.yäyc.yid 798 Kasus Pada Pt.Otto Pharmaceutical Industries. Ltd). Wardoyo, T. S., & Lena. (2010). Peranan Auditor Internal Dalam Menunjang Pelaksanaan Good Corporate Governance (Studi Kasus Pada Pt Dirgantara Indonesia).

Jurnal Ilmiah Akuntansi, 3. Willdahlia, A. G. (2017). Analisis Peranan Audit Mutu Internal Sebagai Alat Bantu Dalam Menunjang Efektivitas Manajemen. 3. Yanuariska, C., & Miharti, R. (2017). Persiapan Audit Sistem Manajemen Mutu (Smm) Iso 9001?: 2015 Rsjd Dr . Rm . Soedjarwadi Provinsi Jawa Tengah Pada Instalasi Rekam Medis. Jurnal Kesehatan Vokasional, 2(2), 205–213. Zamzami, F., Faiz, I. A., & Mukhlis. (2013). Audit Internal Konsep Dan Praktik. In Siti (Ed.), Juli 2015 (2013th Ed.). Gadjah Mada University Press.

INTERNET SOURCES:

<1% - <https://e-journal.stie-kusumanegara.ac.id/index.php/jrbee/issue/current>
1% - <https://e-journal.stie-kusumanegara.ac.id/index.php/jrbee/article/view/119>
<1% - <https://thetotalentrepreneurs.com/10-causes-business-failure/>
<1% - <https://www.sgs.com/en/campaigns/iso-9001-2015>
<1% - <https://asq.org/quality-resources/pdca-cycle>
<1% -
<https://www.qse-academy.com/requirements-of-the-iso-22716-good-manufacturing-pr>

actices/

<1% - http://www.pharmacopeia.cn/v29240/usp29nf24s0_c1078_viewall.html

<1% -

<https://www.bsigroup.com/en-GB/iso-9001-quality-management/Certification-for-ISO-9001/>

<1% -

<https://www.msn.com/en-us/lifestyle/smart-living/27-things-you-should-never-buy-at-walmart/ss-BBZHdT8>

<1% -

https://www.iaa.org.au/sf_docs/default-source/technical-resources/presentation-internal-audit-standards.pdf?sfvrsn=2

<1% -

<https://www.iaa.org.uk/resources/ippf/international-standards/performance-standards/>

<https://iaonline.theiaa.org/blogs/marks/2016/Pages/Do-The-IIA%E2%80%99s-Standards-Limit-Internal-Audit.aspx>

<1% - <https://www.praxiom.com/iso-19011-definitions.htm>

<1% -

<https://www.quizsol.com/shop/intermediate-accounting-7th-ed-by-j-david-spiceland-solution-manual/>

<1% - <https://drpotdar.wordpress.com/tag/internal-audit/>

<1% - <http://audit.mercer.edu/internal-control/>

<1% - <https://www.slideshare.net/OLWOL/olwol-final>

<1% - <https://studylib.net/doc/8094285/annual-report-2014--english->

<1% - https://en.wikipedia.org/wiki/Internal_audit

<1% - <https://www.globalresearch.ca/page/583?p=0FebFebLaFour>

<1% -

<https://www.canada.ca/en/health-canada/corporate/about-health-canada/reports-publications/audit-reports/2010/final-audit-report-audit-financial-reporting-controls.html>

<1% - <https://gmptemplates.com/glossary/>

<1% -

<https://advisera.com/9001academy/knowledgebase/six-key-benefits-of-iso-9001-implementation/>

<1% -

<https://quizlet.com/291914196/practice-exam-for-internal-audit-exam-3-flash-cards/>

<1% - <https://www.scribbr.com/methodology/case-study/>

<1% - <http://iso9001help.co.uk/Internal%20Audit%20Checklist.pdf>

<1% - <https://www.nap.edu/read/1751/chapter/6>

<1% - https://en.wikipedia.org/wiki/General_Manager

<1% - <http://www.unm.edu/~iaudit/presentations/roleofinternalaudit.ppt>

<1% -

<https://www.elpasotexas.gov/~media/files/coep/internal%20audit/fy2006%20-%20municipal%20court%20audit%20report.ashx?la=en>

<1% -

https://b2p.procurement.harvard.edu/files/b2p/files/b2p_requestor_quick_start_guide.pdf

<1% - <http://eprints.undip.ac.id/view/year/2013.html>

1% -

<https://www.sgs.com/~media/Global/Documents/White%20Papers/sgs-cosmetics-whitepaper-en-11.ashx>

<1% - <http://repository.ub.ac.id/view/subjects/657.html>

<1% -

<https://lib.ub.ac.id/en/daftar-pengadaan-buku-berbahasa-indonesia-tahun-2018/2/>