

+++++

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 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.

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.

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:

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.

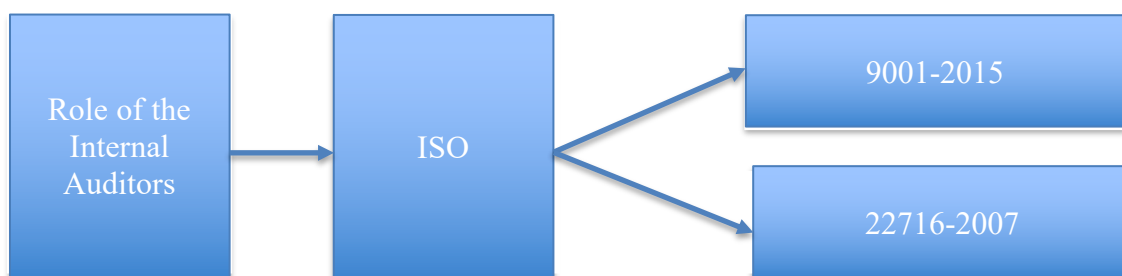


Figure 1. Research Framework

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

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 company activities related to the object of research. The results of this study are used as the basis for research to collect relevant data. Library Research, in this literature study by reading and studying books that are related to the problem being studied. In accumulating and analyzing the data, the writer takes the theory based on the theories obtained by the author while in college along with other literatures to be compared with the object to be studied.

4. Result and Discussion

Brief History of PT. Orson Indonesia

In 2016 PT. Orson Indonesia established a Saponification Plant to support market growth and customer demand. By using the sophistication of avoiding Mazzonia each month the Saponification Plant produces 3600 Mts (Matrix Tons). Saponification Plant has a strategic location close to the Toilet Soap Plant and supports all existing facilities. PT. Orson Indonesia has two plants, namely the Toilet Soap Plant and the Soapnoodle Plant (Saponification Plant). This Toilet Soap Plant is the first plant established by PT. Orson Indonesia, which produces various kinds of bath soap with various variants and shapes. Then for the Soapnoodle Plant, which was established in 2016 for the commissioning or first production processing, this Soapnoodle Plant is a plant that produces bath soaps or as raw material for toilet soap. Therefore PT. Orson Indonesia makes it easy for customers to request their orders according to what they want. In this Toilet Soap Plant, the products will be marketed to Asian and African countries such as India, Singapore and others. Saponification Plant is also the same as the Toilet Soap Plant, which markets its products to Asian and African countries.

And sold locally too. PT. Orson Indonesia has a vision and mission that is based on the establishment and direction of future company development (PT. Orson Indones., 2018). Vision, to become an international standard soap company in quality, management and service. Mission produce "International Quality" products. Providing services and solutions to keep customers' business running smoothly through systems and processes that are specific to the needs of each customer. Always prioritize customer satisfaction by continuously exploring customer needs and providing innovative services as the right solution

Types of Soap Produced at PT. Orson Indonesia

PT. Orson Indonesia is a manufacturing company that produces soap. Soap produced a type of bath soap. With the consideration that these products are more in demand by customers from Asian and African countries. Therefore, these products are mostly exported to Asian and African 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
1	Customer Focus	Procedures for Order Control and Customer Satisfaction	1. Order handling	Appropriate	Appropriate	Appropriate
			2. Complaint Handling	Appropriate	Appropriate	Appropriate
			3. Measurement of Customer Satisfaction Level	Appropriate	Appropriate	Appropriate

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

			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:

"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

			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

			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

			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

Based on the results of research conducted by the author at PT. Orson Indonesia to find out the Role of the Internal Auditor of PT. Orson Indonesia in Improving Integrated Quality Management System ISO 9001: 2015 compared to the established procedures and theories, the conclusions obtained are as follows, in this Internal Audit activity which plays an important role, namely an Auditor, Internal Auditor at PT. Orson Indonesia, namely each representative of all divisions in PT. Orson Indonesia. Internal Audit Activities at PT. Orson Indonesia trusts the Internal Auditor to conduct direct examination of the divisions in PT. Orson Indonesia which must comply with the procedures set out in ISO. Therefore, the role of an Internal Auditor at PT. Orson Indonesia is important for improving the Quality Management System of ISO 9001: 2015 and 22716: 2007.

In the implementation of this Internal Audit, an auditor checks each division by asking all procedures and document control whether the registered procedures have been implemented correctly and the documents that the auditor keeps, whether the division keeps them properly. Based on the above conclusions, the authors can have implications for the management of PT. Orson Indonesia which might be useful in implementing the next Quality Management System for company organizations that are in PT. Orson Indonesia. As follows, in implementing Internal Audit at PT. Orson Indonesia has been implemented well, but there are a number of things that need to be tightened in their implementation. Because there are several implementations that still look normal. The standards that have been set at PT. Orson Indonesia for ISO 9001: 2015 and 22716: 2007 has been properly implemented, but when the Internal Audit process was already running and nothing else was followed up. There are several employees of PT. Orson Indonesia who is still violating or doing something that is not in accordance with the procedure. Therefore, those who organize or administer this ISO certification ask to be tightened over the problems that occur.

In implementing the 7 ISO Principles at PT. Orson Indonesia has been implemented correctly. However, there are some principles which have not been applied completely. Therefore, please observe again for the implementation that is still incomplete for follow-up. In this Internal Audit activity, an Auditor should prepare questions in accordance with the audit check list that has been written or prepared by the Representee Management section. And do not ask outside of the audit check list questions. 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 Bei). *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

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

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*

Kasus Pada Pt.Otto Parmaceutical 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.