

Analisis pengendalian internal proses pendapatan pasca bayar PT. XYZ melalui standard operating procedure keuangan = Internal control analysis of postpaid revenue process in PT. XYZ through financial standard operating procedure

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Abstrak

Laporan magang ini membahas mengenai aktivitas pengendalian yang telah diterapkan oleh PT. XYZ dalam proses pendapatan pasca bayar. Aktivitas pengendalian dianalisis melalui Standard Operating Procedure (SOP) keuangan PT. XYZ. SOP keuangan telah diperbaharui oleh KAP RSM AAJ melalui penugasan pemutakhiran SOP. Analisis aktivitas pengendalian ini dilakukan pada setiap sub proses pada proses pendapatan pasca bayar. Pelaksanaan operasional keuangan dijalankan sesuai dengan pengendalian internal yang memadai seperti yang didokumentasikan pada SOP. Hasil laporan magang menyimpulkan bahwa proses pendapatan pasca bayar PT. XYZ telah menerapkan bentuk pengendalian berupa verifikasi, rekonsiliasi, otorisasi, tinjauan manajemen puncak, fungsional langsung, pengolahan informasi dan pemisahan tugas.

This internship report discusses about control activities implemented by PT. XYZ in postpaid revenue process. These control activities are analyzed through PT. XYZ financial standard operating procedure (SOP). Financial SOP have been updated by KAP RSM AAJ. Control activities are analyzed in every sub process of postpaid revenue. Financial operations are implemented accordance with adequate internal control that have been documented in SOP. The result of this internship report concludes that postpaid revenue process have implemented verification, reconciliation, authorization, top level review, direct functional, information processing, and segregation of duties.