

Penyusunan dan penilaian SOP keuangan proses expense di PT X = Preparation and assessment of financial Standard Operating Procedures expense process on PT X

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Abstrak

Laporan magang ini membahas tentang proses penyusunan SOP keuangan proses expense di PT X yang ditujukan untuk menyesuaikan SOP lama dengan proses bisnis yang baru. Analisis dilakukan atas kesesuaian proses yang dilakukan dengan teori yang ada serta penilaian aspek sistematika SOP PT X mengacu pada beberapa standar. Analisis juga dilakukan atas kecukupan pengendalian internal pada SOP hasil pemutakhiran. Analisis pengendalian internal tersebut dilakukan pada setiap SOP proses expense. Hasil laporan magang menyimpulkan bahwa masih terdapat kekurangan pada proses penyusunan SOP keuangan di PT X. Sementara itu, aspek sistematika dalam SOP keuangan proses expense sudah sesuai dengan standar dan pengendalian internal dalam SOP tersebut sudah cukup memadai.

.....This internship report discusses about the process of preparing financial standard operating procedures (SOP) expense process on PT X to conform with the new business processes. The analysis was conducted to check the conformity of the preparation process that was performed to the existing theory and also the assessment of systematic aspects of the SOP refers to some standards. The analysis was also carried out on the adequacy of internal control of the updated SOP. Internal controls are analyzed in every SOP of expense process. The result of this internship report concludes that there are some deficiencies in the process of preparing financial SOP on PT X. Meanwhile, the systematics aspects of financial SOP process of expense are already conformed to the standards and internal controls in that SOP are already sufficient.