

Analisis perubahan peraturan Bapepam-LK nomor V/D/3 dan keputusan bapepam-LK nomor KEP-548/BL/2010 terhadap hasil temuan audit PT TIA = Analysis of the change bapepam-LK regulation no V/D/3 and bapepam-LK decree no KEP-548/BL/2010 to audit finding PT TIA

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Abstrak

Laporan magang ini berisi analisis terhadap pengaruh perubahan Peraturan Bapepam-LK Nomor V.D.3 dan Keputusan Bapepam-LK Nomor KEP-548/BL/2010 terhadap PT TIA, terutama terhadap akun kas dan setara kas. Ada beberapa kendala yang dihadapi PT TIA dan KSEI dalam melaksanakan Peraturan Bapepam-LK Nomor V.D.3 dan Keputusan Bapepam-LK Nomor KEP-548/BL/2010, yaitu komunikasi dengan nasabah yang begitu banyak dan sulit dihubungi, pengintegrasian sistem di PT TIA, pengintegrasian sistem antara KSEI dengan setiap bank di Indonesia, dan penyesuaian perubahan peraturan tersebut terhadap laporan keuangan PT TIA. Perubahan Peraturan Bapepam-LK Nomor V.D.3 dan Keputusan Bapepam-LK Nomor KEP-548/BL/2010 menghasilkan beberapa temuan audit dalam laporan keuangan interim PT TIA, yaitu beberapa jurnal reclassification.

Kesimpulan dari analisis laporan ini adalah PT TIA tetap mematuhi dan melaksanakan Peraturan Bapepam-LK Nomor V.D.3 dan Keputusan Bapepam-LK Nomor KEP-548/BL/2010 dan perubahan peraturan tersebut tidak mempengaruhi opini audit atas laporan keuangan interim PT TIA per 30 Juni 2012.

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This internship report discuss about analysis of the change in Bapepam-LK Regulation No. V.D.3 and Bapepam-LK Decree No. KEP-548/BL/2010 to PT TIA, especially on Cash and Cash Equivalent account. There are some constraints that PT TIA and KSEI face in the implementation Bapepam-LK Regulation No. V.D.3 and Bapepam-LK Decree No. KEP-548/BL/2010, that is communication with so numerous customers and difficulty to contact them, system integration in PT TIA, system integration between KSEI and every bank in Indonesia, and adjustment of the regulatory changes to financial statements PT TIA. The change of Bapepam-LK Regulation No. V.D.3 and Bapepam-LK Decree No. KEP-548/BL/2010 generates some audit findings in the interim financial statement of PT TIA, that is some reclassification journal.

The conclusion from this report analysis is PT TIA keep in compliance and implement Bapepam-LK Regulation No. V.D.3 and Bapepam-LK Decree No. KEP-548/BL/2010 and the regulatory change do not affect the audit opinion on the interim financial statement PT TIA per June 30, 2012.