

## Audit atas piutang pinjaman program kemitraan dalam rangka audit Program Kemitraan Bina Lingkungan (PKBL) PT AAA, Tbk = Audit of partnership loan receivable in part of audit partnership and community development program PT AAA Tbk persero

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### Abstrak

Laporan magang ini membahas tentang Audit atas Piutang Pinjaman Program Kemitraan dalam rangka Audit Program Kemitraan & Bina Lingkungan (PKBL). Program Kemitraan dan Bina Lingkungan adalah Program yang dilakukan oleh Badan Usaha Milik Negara (BUMN) dalam rangka membantu usaha kecil dan menengah. Pelaporan Piutang Program Kemitraan dan Bina Lingkungan (PKBL) berpedoman kepada Peraturan Menteri BUMN PER-05/MBU/2007 tentang Program Kemitraan dan Bina Lingkungan (PKBL) dan PSAK Nomor 45 tentang Pelaporan Organisasi Nirlaba. Audit atas Piutang Program Kemitraan dan Bina Lingkungan (PKBL) yang dilakukan adalah melakukan Uji Pengendalian dan Uji Substantif atas transaksi. Uji Pengendalian meliputi Tanya Jawab kepada klien dan Inspeksi Dokumen. Uji Substantif atas transaksi meliputi Prosedur Analitis, Prosedur Konfirmasi dan Tes Penerimaan Sesudah tanggal neraca. Hasil dari Audit Piutang Program Kemitraan dan Bina Lingkungan (PKBL) adalah Piutang Pinjaman Program Kemitraan dan Bina Lingkungan (PKBL) telah disajikan sesuai dengan Peraturan Menteri BUMN PER-05/MBU/2007 dan Pernyataan Standar Akuntansi (PSAK) 45.

*This internship report discusses Audit of Partnership Loan Receivable In Part of Program Partnership And Community Development PT. AAA, Tbk (Persero). Program of Partnership and Community Development (PPCD) are activities held by BUMN (Badan Usaha Milik Negara) to Increase the wealth of economy in Indonesia to help small and medium enterprise in Indonesia. Program of Partnership and Community Development Financial Statement are designed based Generally Accepted Accounting Principle (GAAP) in Indonesia, called Accounting for Nonprofit Organization, as known as PSAK 45 and PER 05/MBU 2007, this internship Report also discuss the method of Audit of Program of Partnership and Community Development performed by the author during Internship. The method are Test of Control and Substantive test. The Result of Audit Process indicates that Loan Receivable of Program of Partnership and Community Development (PPCD) are stated correctly based on Generally Accepted Accounting Principle (GAAP or PSAK 45) and the Badan Usaha Milik Negara regulation as known as PER 05/MBU 2007.*