

Prosedur audit dalam menilai kewajaran cadangan kerugian penurunan nilai pembiayaan murabahah dalam audit atas laporan keuangan PT Bank Syariah X = Audit procedure in assessing fairness of allowance for losses- murabahah loan impairment in the financial statements of PT Bank Syariah X

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Abstrak

Laporan Magang ini bertujuan untuk menjelaskan bahan prosedur audit untuk menilai kewajaran nilai Cadangan Kerugian Penurunan Nilai (CKPN) pembiayaan murabahah PT Bank Syariah X, memaparkan proses audit yang dilakukan oleh KAP ABC terhadap CKPN pembiayaan murabahah PT Bank Syariah X.

Pembahasan akan memaparkan prosedur-prosedur audit yang dibutuhkan oleh auditor KAP ABC untuk menilai kewajaran nilai CKPN pembiayaan murabahah pada PT Bank Syariah X sesuai dengan PSAK 102 (Revisi 2013) dan PAPSI. Prosedur audit akan mencakup prosedur audit secara umum dan prosedur audit secara khusus pada akun CKPN pembiayaan murabahah pada PT Bank Syariah X. Dari prosedur audit CKPN pembiayaan murabahah yang telah dilaksanakan, dapat disimpulkan bahwa penyajian dan pengungkapan terkait nilai CKPN piutang murabahah telah sesuai dengan standar yang diatur oleh PAPSI dan PSAK 102 (Revisi 2013)

This Internship Report aims to explain the audit procedures to assess the reasonable value of allowance for losses-murabahah loan impairment in PT Bank Syariah X, describe the audit process conducted by KAP ABC of allowance for losses-murabahah loan impairment in PT Bank Syariah X.

The discussion will describe the procedures needed by the auditor of ABC KAP to assess the fairness value of allowance for losses-murabahah loan impairment in accordance with the PAPSI and PSAK number 102 (Revised in 2013). Audit procedures will include general audit procedures and audit procedures specifically on account of allowance for losses- murabahah loan impairment in PT Bank Syariah X. Based on audit procedures for Allowance for Losses Murabahah Loan Impairment in the Financial Statement of PT Bank Syariah X 2013, it can be concluded that the presentation and disclosure related to allowance for losses-murabahah loan impairment in PT Bank Syariah X has complied with the Standard of PAPSI 2013 and PSAK 102 (Revised in 2013).