

# Analisis penerapan internal control over financial reporting iconic pada siklus expenditure PT. Pertamina geothermal energy = Analysis of internal control over financial reporting implementation on expenditure cycle in PT. Pertamina geothermal energy

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## Abstrak

Laporan magang ini membahas tentang penilaian atas Internal Control Over Financial Reporting (ICoFR) PT Pertamina Geothermal Energy khususnya pada siklus expenditure untuk triwulan kedua periode April - Juni 2014. Penilaian menggunakan pedoman yang disusun oleh The Institute of Internal Auditors Sarbanes-Oxley Section 404: A Guide for Management by Internal Controls Practitioners. Proses pengujian dimulai dengan sertifikasi dari Control Owner melalui aplikasi SysCa, yang dilanjutkan dengan cara inspeksi dokumen, tanya jawab, dan observasi. Hasil penilaian menyimpulkan bahwa pelaksanaan pengendalian internal atas pelaporan keuangan untuk siklus expenditure pada PT PGE telah cukup baik, namun masih dibutuhkan beberapa perbaikan.

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The internship report discusses about the assessment of PT Pertamina Geothermal Energy's Internal Control over Financial Reporting, particularly on Expenditure Cycle for the second quarter April until June 2014 period. The assessment uses guidance which is compiled by The Institute of Internal Auditors Sarbanes-Oxley Section 404: A Guide for Management by Internal Controls Practitioners. Testing process starts from certification from owner through SysCa application, then is continued by inspecting document, inquiring, and observation. The result of this assessment concludes that the Internal Control over Financial Reporting on Expenditure Cycle of PT PGE is fairly good, but still needs some improvements.