

Evaluasi terhadap dampak dari implementasi internal control over financial reporting icofr terhadap elemen coso studi kasus di PT ABC =  
Evaluation on the impact of implementation of internal control over financial reporting icofr on coso internal control elements case study on PT ABC / Raden Ajeng Ayu Koesuma Dewi

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Abstrak

[Laporan ini bertujuan untuk mengevaluasi dampak dari implementasi Internal Control over Financial Reporting (ICoFR) terhadap elemen COSO di PT ABC. Pembahasan meliputi pemahaman proses implementasi ICoFR dan analisis terhadap perbedaan pada tiap-tiap elemen COSO sebelum dan sesudah pengimplementasian ICoFR. Dari hasil observasi yang telah dilaksanakan, PT ABC telah menjalankan program ICoFR dengan baik. Akan tetapi, masih terdapat beberapa kelemahan dalam implementasinya seperti tidak adanya divisi khusus untuk program ICoFR, kurangnya kesadaran karyawan, dan kurangnya informasi yang terdapat di dalam sistem yang digunakan untuk proses ICoFR. Secara keseluruhan, program ICoFR telah berkontribusi di dalam meningkatkan mutu dari elemen-elemen COSO di perusahaan. .... The purpose of this report is to evaluate the impact of the implementation of Internal Control over Financial Reporting (ICoFR) on COSO internal control elements in PT ABC. This report explains the understanding of the implementation of ICoFR and analysis on difference in COSO internal control elements before and after the implementation of ICoFR program. The observation finds that PT ABC has appropriately implemented the ICoFR program. However, there are some limitation in the implementation such as no separate division for ICoFR program, lack of awareness on ICoFR, and insufficient information on the system used in ICoFR. In overall, the implementation of ICoFR contributes well to the improvement of COSO internal control elements in PT ABC., The purpose of this report is to evaluate the impact of the implementation of Internal

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