

Audit atas kredit pensiun Bank CACA = Audit of Bank CACA pension credit / Nofilia Amanah Putri

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Abstrak

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Laporan magang ini membahas mengenai proses audit yang dilakukan oleh KAP TWG terhadap kredit pensiun PT Bank CACA untuk periode yang berakhir pada tanggal 31 Desember 2014. Laporan magang membahas lebih lanjut perlakuan akuntansi, prosedur audit, temuan audit, dan analisa serta perlakuan akan temuan tersebut selama proses audit dijalankan.

Berdasarkan hasil prosedur audit yang dijalankan oleh KAP TWG diketahui bahwa perlakuan akuntansi terhadap kredit pensiun sudah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku. KAP TWG juga sudah melakukan semua tahap prosedur audit atas kredit pensiun tersebut dan tidak mendapatkan adanya perbedaan yang material antara penghitungan penurunan nilai oleh klien dan penghitungan KAP TWG.

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ABSTRACT

This internship report presenting the audit process performed by KAP TWG towards Bank CACA pension credit for the period ended on 31 December 2014.

The internship report will further discusses the accounting treatment, audit procedures, audit findings, and an analysis and findings through out the audit process. Based on the audit procedures performed by KAP TWG, its noted that the accounting treatment of pension credit are in accordance with Pernyataan Standar Akuntansi Keuangan (PSAK) that occurred. KAP TWG also have done all the audit procedures on the pension credit and there is no material differences between the calculation of the client and KAP TWG recalculations.;This internship report presenting the audit process performed by KAP TWG

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