

Proses review chart of accounts dan sistem pelaporan keuangan pada PT X: Konsultan penjualan alutsista = Review process of chart of accounts and financial reporting system in PT X: Military system sales consultant / Dennis Givari Hendrawan

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Abstrak

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Laporan magang ini membahas review atas SOP Chart of Accounts dan Sistem Pelaporan Keuangan PT X yang dilakukan oleh tim dari Advisory Division RSM AAJ Associates. Laporan ini juga membahas mengenai analisis terhadap penugasan SOP review tersebut. Berdasarkan analisis yang telah dilakukan, dapat disimpulkan bahwa SOP Chart of Accounts dan Sistem Pelaporan Keuangan terbaru yang dimiliki PT X secara umum sudah sesuai dengan standar akuntansi yang berlaku dan sudah terdapat pengendalian internal yang memadai, meskipun masih terdapat beberapa kekurangan, antara lain belum dibuatnya kebijakan pengelolaan Chart of Accounts dan prosedur tutup buku untuk akhir periode. Selain itu, penugasan SOP review dilakukan yang oleh tim dari Advisory Division RSM AAJ Associates sudah sesuai dengan tahapan-tahapan proses audit internal menurut International Standards for the Professional Practice of Internal Auditing (Standards) dan Practice Advisory yang dikeluarkan oleh The Institute of Internal Auditors (IIA).

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<b>ABSTRACT</b><br>

This report discusses review of the Chart of Accounts and Financial Reporting System SOP of PT X conducted by team from Advisory Division RSM AAJ Associates. This report also discusses an analysis of examination of the SOP review engagement. Based on the analysis, it can be concluded that the Chart of Accounts and Financial Reporting System of PT X have had adequate internal controls and have been in accordance with the applicable accounting standards in general, although there were still some deficiencies, such as Chart of Accounts management policy and periode-end closing procedure that have not been made. In addition, the SOP review engagement conducted by team from Advisory Division RSM AAJ Associates has been in accordance with the stages of the process of internal audit referring to the International Standards for the Professional Practice of Internal Auditing (Standards) and Practice Advisory issued by The Institute of Internal Auditors (IIA). , This report discusses review of the Chart of Accounts and Financial Reporting System SOP of PT X conducted by team from Advisory Division RSM AAJ Associates. This report also discusses an analysis of examination of the SOP review engagement. Based on the analysis, it can be concluded that the Chart of Accounts and Financial Reporting System of PT X have had adequate internal

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