

Evaluasi efektivitas rancangan dan operasional pengendalian internal dalam rangka pelaporan keuangan (ICoFR) pada siklus pendapatan PT TI = Evaluation of the effectiveness of the design and operational internal control in order to financial reporting (ICoFR) of revenue cycle in PT TI

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Abstrak

Karya akhir ini berisi mengenai evaluasi efektivitas rancangan dan operasional pengendalian internal pada PT TI, dalam rangka pelaporan keuangan. Penelitian ini membahas bagaimana proses evaluasi pengendalian internal dilaksanakan dalam rangka kewajiban pelaporan keuangan atas siklus pelaporan keuangan PT TI. Evaluasi tersebut didasarkan pada peraturan Sarbane Oxley section 404, PCAOB Auditing Standard no.5, dan COSO Internal Control Framework sebagai dasar-dasar dilakukannya pengendalian internal khususnya ICoFR. Hasil analisis menunjukkan pengendalian telah dilakukan evaluasi dengan basis audit dan atas tiap hasil evaluasi telah ditindaklanjuti.

Final report contains of evaluation of the effectiveness of the design and operational internal control in PT TI, in order to financial reporting. This study discusses how the evaluation process carried out in the framework of internal control of financial reporting responsibility on the financial reporting cycle of PT TI. The evaluation was based on the rules Sarbane Oxley section 404, PCAOB Auditing Standard No. 5, and the COSO Internal Control Framework as the fundamentals do internal control especially ICOFR. The analysis showed the control was evaluated on the basis of the audit and on any results of the evaluation have been followed up.