

Pengendalian internal atas siklus pendapatan jasa telekomunikasi: pendapatan prepaid = Internal control in revenue cycle of telecommunication company: prepaid revenue

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Abstrak

Laporan ini membahas tentang pemetaan pada proses bisnis sesuai dengan Standard Operating Procedures (SOP). Hal ini bertujuan untuk menilai keefektifan pengendalian internal dalam kegiatan operasional perusahaan. Proses pemetaan dilakukan dengan wawancara dan penelusuran dokumen perusahaan. Hasil dari laporan magang menyimpulkan bahwa perusahaan memiliki pengendalian internal yang memadai pada siklus pendapatan berdasarkan analisis Committee of Sponsoring Organizations (COSO) dan Enterprise Risk Management (ERM).

.....This internship report discusses mapping of business processes and updating of Standard Operating Procedure (SOP). It aims to provide internal control effectiveness in company's operations. The processes of mapping were conducted by interviewing and performing walkthrough of company's documents. The result of this internship report concludes that the company has an adequate internal control of revenue cycle based on the analysis of Committee of Sponsoring Organizations (COSO) and Enterprise Risk Management (ERM).