

## Prosedur audit atas pembiayaan murabahah dan cadangan kerugian penurunan nilai pada Bank B Syariah = Audit procedure upon murabahah financing and provision of impairment loss of B Islamic bank

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### Abstrak

Laporan ini menjelaskan mengenai proses audit yang dilaksanakan oleh KAP TWR atas pembiayaan Murabahah dan Cadangan Kerugian Penurunan Nilai Bank B Syariah, sebuah Bank Umum Syariah di Indonesia. Prosedur audit yang dilakukan mengacu kepada Pedoman Audit KAP TWR yang sudah berbasiskan ISA. Setelah melakukan tes-tes dalam prosedur audit, auditor dapat menyimpulkan bahwa Bank B Syariah telah menetapkan PSAK 102 PAPSII dan PSAK 55 dengan sesuai, serta secara keseluruhan laporan keuangan Bank B Syariah telah disajikan secara wajar dalam semua hal yang material, sehingga laporan keuangan Bank B Syariah diberikan opini wajar tanpa pengecualian.

.....This report describes the auditing procedure executed by TWR Public Accounting Firm upon murabahah financing and provision of impairment loss of B Islamic Bank, a General Islamic Bank in Indonesia. Audit procedure is carried out based on TWR Audit Guide which has complied with ISA standard. Based on tests conducted during audit procedure, auditor concludes that B Islamic Bank has applied PSAK 102 PAPSII and PSAK 55 accordingly, and the overall financial statement of B Islamic Bank has been presented fairly in all material respects, so that unqualified opinion was given upon B Islamic Bank 39 s financial report.