

Pengendalian internal atas sistem permohonan bank garansi PT ESA Tbk = Internal control of PT ESA Tbk's bank guarantee application system

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Abstrak

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Laporan magang ini membahas tentang pengendalian internal atas sistem Permohonan Bank Garansi untuk keperluan tender maupun pelaksanaan proyek dari PT ESA Tbk. Analisis dibatasi pada penilaian risiko dan aktivitas pengendalian. Analisis dilakukan dengan membandingkan praktik yang berjalan dengan prosedur yang telah diterapkan dan mengidentifikasi kelemahan pengendalian dalam proses permohonan Bank Garansi. Berdasarkan hasil analisis, terdapat rekomendasi seperti perlunya perbaikan standar operasional prosedur perusahaan untuk permohonan Bank Garansi serta penambahan aktivitas pengendalian terkait Bank Garansi.

ABSTRACT

This internship report discusses internal control over the Bank Guarantee Application system for tender and project implementation from PT ESA Tbk. Analysis is limited to risk assessment and control activities. Analysis is carried out by comparing the practices that are running with the procedures that have been implemented and identifying control weaknesses in the process of applying for a Bank Guarantee. Based on the results of the analysis, there are recommendations such as the need to improve the standard operating procedure Bank Guarantee Application and the addition of Bank Guarantee control activities.