

Prosedur Audit atas Akun Kredit Yang Diberikan pada Perusahaan Perbankan PT QBN = Audit Procedure for Loans Account in Banking Company PT QBN

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Abstrak

ABSTRAK

Laporan magang ini membahas mengenai prosedur audit pada akun kredit yang diberikan melalui prosedur loan review pada PT QBN, serta mengevaluasi prosedur audit terkait kredit yang diberikan untuk periode pelaporan 31 Desember 2019. PT QBN merupakan perusahaan yang bergerak di bidang perbankan. Pengakuan dan pengukuran untuk kredit yang diberikan pada PT QBN sudah sesuai dengan PSAK 55. Prosedur audit loan review yang dilakukan sesuai dengan Peraturan Bank Indonesia No.14/15/PBI/2012. Perlakuan akuntansi dan prosedur audit yang dijalankan oleh KAP MAM sudah sesuai dengan teori dan standar yang berlaku.

<hr><i>ABSTRACT</i>

This internship report discusses about audit procedure for loans account given through loan review procedure for PT QBN, also evaluates audit procedure for loans account for the period ended in 31st Dec 2019. PT QBN engages in banking company in Indonesia. The measurement of loans account in PT QBN complied with PSAK 55. the measurement of loans account through loan review in PT QBN and the evaluation of the audit procedure for loan receivables for the period ended in 31st Dec 2018. PT SSS engages in financing infrastructure. The measurement of loan receivables in PT SSS complied with PSAK 55. The evaluation of loan review procedure carried was in accordance with the Peraturan Bank Indonesia No.14/15/PBI/2012. Audit procedures conducted by KAP MAM is in accordance with applicable standards.<i>