

## Evaluasi Prosedur Pengujian Pengendalian atas Akun Investasi pada Perusahaan Dana Pensiun X = Evaluation of Test of Control Procedure on Investment Account of Pension Fund Company X

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### Abstrak

Laporan magang ini mengevaluasi prosedur pengujian pengendalian yang dilakukan oleh KAP AAP Indonesia terhadap akun investasi Perusahaan Dana Pensiun X berdasarkan International Standard Audit (ISA) khususnya ISA 330. Dana Pensiun X merupakan perusahaan Dana Pensiun Pemberi Kerja (DPPK) yang menyelenggarakan Program Pensiun Manfaat Pasti (PPMP) bagi perusahaan induknya – X (Persero) sehingga memiliki tanggung jawab penuh atas penerimaan, pengelolaan, dan pembayaran atas dana pensiun kepada pesertanya. Pengelolaan dana pensiun oleh Dana Pensiun X dialokasikan kepada investasi berupa real assets maupun financial asset. Prosedur audit yang dilakukan mencakup pengujian pengendalian. Pengujian pengendalian dilakukan melalui teknik inspeksi dokumen dengan tujuan menguji efektivitas pengendalian internal Dana Pensiun X. Hasil pengujian pengendalian menunjukkan pengendalian internal Dana Pensiun X telah dijalankan dengan secara efektif. Hasil evaluasi menunjukkan bahwa prosedur audit yang dilakukan pada tahap audit lapangan dengan prosedur pengujian pengendalian khususnya atas akun investasi pada Dana Pensiun X, telah sesuai dengan standar dan teori yang berlaku.

.....This internship report aims to evaluate the test of control procedure performed by KAP AAP Indonesia particularly on Pension Fund Company X's Investment account based on International Standard Audit (ISA) particularly ISA 330. Pension Fund X is an Employer Pension Fund (DPPK) company that organizes Pension Programs Defined Benefit (PPMP) for its parent company - X (Persero). Pension Fund Company X is a Pension Fund Employer Company (DPPK) which organizes a Definite Benefit Pension Program (PPMP) for its parent company - X (Persero) has full responsibility for the receipt, management, and payment of pension funds to participants. Pension Fund Company X allocates their pension funds into investment activities in real assets or financial assets. The audit procedure performed including test of control. Test of control carried out by auditing techniques including inquiry and inspection with the aim to the test the effectiveness of Pension Fund X's internal controls. The results of the test of control indicate that Pension Fund's internal controls have been carried out effectively. The evaluation results show that the audit procedures of test of controls which performed at the end of the year field audit stage, especially for the investment account at Pension Fund X, are in accordance with applicable standards and theories.