

Evaluasi prosedur audit bank garansi dan letter of credit pt, bank lucky oleh KAP bestfriend = Audit procedures evaluation of pt. bank lucky's bank guarantee and letter of credit by KAP bestfriend.

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Abstrak

Laporan magang ini membahas terkait pelaksanaan prosedur audit yang dilakukan oleh KAP Bestfriend terhadap bank garansi dan letter of credit PT Bank Lucky, Tbk sebagai bagian dari general audit atas laporan keuangan untuk periode yang berakhir pada 31 Desember 2019 dan Evaluasi Diri. Bank Lucky sendiri merupakan perusahaan yang melakukan usaha dalam bidang jasa perbankan. Prosedur audit dilakukan berdasarkan Pedoman Audit KAP Bestfriend yang telah disesuaikan dengan International Standards on Auditing (ISA). Penulis membahas prosedur audit yang dilakukan tim audit terhadap bank garansi dan letter of credit untuk menilai kesesuaiannya dengan aturan/regulasi serta kebijakan akuntansi yang berlaku di Indonesia, yakni PSAK 50, 55, dan Pedoman Akuntansi Perbankan Indonesia (PAPI). Hasil audit menunjukkan bahwa bank garansi dan letter of credit PT Bank Lucky, Tbk telah disajikan secara wajar untuk semua hal yang material. Dari hasil refleksi diri disadari bahwa peningkatan dan pengembangan diri dalam hal kemampuan hard skill (penggunaan aplikasi dan program komputer), kemampuan beradaptasi dan berkomunikasi, dan berpikiran kritis diperlukan demi perkembangan karir di masa depan.

.....This internship report discusses the implementation of audit procedures of KAP Bestfriend on Bank Lucky's bank guarantee and letter of credit as part of general audit for financial statements of the period ended on 31 December 2019. This internship report also includes Author's Self-Evaluation. PT Bank Lucky is a company which doing business in the banking services sector. The audit procedure was based on the KAP Bestfriend Audit Guidelines which have been adjusted to the International Standards on Auditing (ISA). The author discusses the audit procedures of the audit team on bank guarantees and letters of credit to assess their compliance with accounting rules/regulations and policies in Indonesia, namely PSAK 50, 55, and Indonesian Banking Accounting Guidelines (PAPI). The audit results show that PT Bank Lucky's bank guarantee and letter of credit have been fairly presented for all material matters. From the self-reflection result, it is realized that self-improvement and development in terms of hard skills (use of computer applications and programs), adaptability and communication skills, and critical thinking are necessary for future career development.