

Evaluasi Prosedur Audit Internal terhadap Divisi Credit Risk pada PT NCT = The Evaluation of Internal Audit Procedures for Credit Risk Division at PT NCT

Mentari Andini, author

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Abstrak

Laporan magang ini bertujuan untuk melakukan evaluasi prosedur audit internal atas Divisi Credit Risk yang dilakukan PT NCT untuk ruang lingkup tahun 2018-2020. PT NCT adalah perusahaan swasta nasional yang bergerak di bidang pembiayaan infrastruktur dimana Credit Risk adalah salah satu divisi di dalamnya. Evaluasi dilakukan berdasarkan prosedur audit internal yang dilakukan PT NCT khususnya terhadap Divisi Credit Risk dan dibandingkan dengan pelaksanaan audit internal sesuai International Professional Practice Framework (“IPPF”) dan teori-teori pendukung terkait audit internal dari berbagai sumber. Prosedur audit internal meliputi pembuatan Audit Program, pelaksanaan field survey, pelaksanaan field work, dan penyusunan draft Laporan Audit. Berdasarkan evaluasi tersebut, terdapat prosedur dan detail pelaksanaan yang masih belum sesuai dengan IPPF dan teori pendukung lain, untuk prosedur pembuatan Audit Program, pelaksanaan field survey, dan pelaksanaan field work

.....This report aims to evaluate internal audit procedures for the Credit Risk Division carried out by PT NCT for the scope of year 2018-2020. PT NCT is a national private company engaged in infrastructure financing where Credit Risk is a division within it. The evaluation is carried out based on the internal audit procedures conducted by PT NCT especially for the Credit Risk Division and compared with the implementation of internal audit according to the International Professional Practice Framework (“IPPF”) and supporting theories related to internal audit from various sources. The Internal Audit procedures include creating the Audit Program, conducting field surveys, conducting field work, and preparing the draft of Audit Report. Based on this evaluation, there are procedures and implementation details that are still not in accordance with the IPPF and other supporting theories for the Audit Program procedures, field survey procedures, and field work procedures.