

Evaluasi Sistem Pengendalian Internal Utang Dagang di PT MNO Berdasarkan Kerangka Pengendalian Internal COSO = Evaluation of the Account Payable Internal Control System at PT MNO based on COSO Internal Control Framework

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Abstrak

Laporan magang ini bertujuan untuk membahas hasil evaluasi sistem pengendalian internal utang dagang di PT MNO berdasarkan kerangka pengendalian internal COSO. Evaluasi dilakukan dengan membandingkan praktik kerja fungsi pembayaran utang dagang di PT MNO dengan lima komponen pengendalian internal sebagaimana dijelaskan dalam kerangka pengendalian internal COSO edisi 2013. Berdasarkan hasil evaluasi yang telah dilakukan, PT MNO sudah menerapkan kelima komponen pengendalian internal COSO dalam fungsi pembayaran utang dagangnya. Selain evaluasi sistem pengendalian internal, laporan magang ini juga berisi refleksi diri berdasarkan pengalaman penulis selama kegiatan magang.

..... This internship report aims to discuss the evaluation of the account payable internal control system at PT MNO based on the COSO internal control framework. The evaluation was carried out by comparing the work practices of the account payable payment function at PT MNO with the five components of internal control as described in the 2013 edition of COSO internal control framework. Based on the evaluation that have been carried out, PT MNO has implemented the five components of COSO's internal control in its account payable function. In addition to the evaluation of the internal control system, this internship report also contains self-reflection based on the author's experience during the internship.