

Evaluasi Prosedur Audit Loan Review oleh KAP ABC pada Bank OMO = Evaluation of Loan Review Audit Procedures by ABC Accounting Firm at OMO Bank

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Abstrak

Laporan magang ini berisikan pembahasan mengenai evaluasi prosedur audit loan review yang dilaksanakan KAP ABC pada Bank OMO untuk laporan keuangan yang berakhir pada 31 Desember 2022. Bank OMO merupakan bank umum yang menyediakan berbagai jasa dan produk perbankan. Evaluasi yang dilakukan mengacu pada perbandingan antara prosedur audit loan review yang berlaku dengan praktik yang dilaksanakan selama magang. Berdasarkan hasil evaluasi dapat disimpulkan bahwa prosedur audit loan review yang dilakukan oleh KAP ABC telah mematuhi analisa tiga pilar kredit Otoritas Jasa Keuangan sekaligus telah mencapai asersi keberadaan dan penilaian. Selain itu laporan magang ini juga memuat refleksi diri penulis selama melaksanakan magang di KAP ABC.

.....This internship report comprises a discussion regarding the evaluation of the loan review audit procedures carried out by ABC Public Accounting Firm at OMO Bank for the financial statements ending on December 31, 2022. OMO Bank is a commercial bank offering various banking services and products. The evaluation conducted is based on a comparison between the applicable loan review audit procedures and the practices executed during the internship. Based on the evaluation results, it can be deduced that the loan review audit procedures conducted by ABC Public Accounting Firm have adhered to the analysis of the three credit pillars established by the Financial Services Authority, concurrently achieving assertions of existence and assessment. Furthermore, this internship report also incorporates the author's self-reflections during the internship at ABC Public Accounting Firm.