

Evaluasi Prosedur ToC KAP TBZ atas Pengadaan Barang dan Jasa PT Asuransi NCT = Evaluation of KAP TBZ's Test of Control Procedures for The Procurement of Goods and Services at PT Asuransi NCT

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Abstrak

Penulisan laporan magang ini bertujuan untuk mengevaluasi prosedur uji pengendalian (ToC) oleh KAP TBZ terhadap kegiatan pengadaan barang dan jasa pada PT Asuransi NCT sesuai dengan konsep audit dan standar audit yang berlaku. Evaluasi yang dilakukan mencakup pengumpulan dan pengujian bukti audit dan prosedur ToC atas kegiatan pengadaan barang dan jasa. Berdasarkan evaluasi yang sudah dilakukan, disimpulkan bahwa secara keseluruhan prosedur yang dijalankan KAP TBZ atas kegiatan pengadaan barang dan jasa PT Asuransi NCT sudah sesuai dengan konsep audit dan standar audit yang berlaku. Sehingga, kesimpulan dari auditor KAP TBZ terhadap efektivitas pengendalian pengadaan barang dan jasa PT Asuransi NCT dinilai memadai dan dapat dipercaya untuk menunjang prosedur substantif sebagai prosedur lanjutan terhadap laporan keuangan PT Asuransi NCT. Selain tujuan mengevaluasi, terdapat tujuan lain yaitu menyampaikan pengembangan diri yang dideskripsikan dalam refleksi diri berdasarkan pengalaman bekerja sebagai audit intern di KAP TBZ selama tiga bulan.

.....The purpose of writing this internship report is to evaluate the Test of Controls (ToC) procedures by KAP TBZ for the procurement of goods and services at PT Asuransi NCT in accordance with the applicable audit concept and audit standards. The evaluation conducted includes the collection and testing of audit evidence and ToC procedures for the procurement of goods and services. Based on the evaluation conducted, it is concluded that overall, the procedures carried out by KAP TBZ for the procurement of goods and services at PT Asuransi NCT are in accordance with the applicable audit concept and audit standards. Therefore, the auditor's conclusion from KAP TBZ regarding the effectiveness of the procurement control of goods and services at PT Asuransi NCT is considered adequate and reliable to support substantive procedures as further procedures for the financial statements of PT Asuransi NCT. In addition to the evaluation objective, there is another objective, which is to convey personal development described in the self-reflection based on the experience of working as an intern auditor at KAP TBZ for three months.