

## Evaluasi prosedur test of control tagihan akseptasi Bank XYZ oleh KAP ABC = Evaluation of test of control procedure on acceptances receivables of Bank XYZ by KAP ABC

Widya Dwi Apriliani, author

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### Abstrak

Laporan magang ini membahas tentang evaluasi prosedur test of control yang dilakukan oleh KAP ABC terhadap tagihan akseptasi Bank XYZ berdasarkan standar audit yang berlaku, khususnya Standar Audit (SA) 330 dan teori audit dalam buku Hayes et al. (2014). Bank XYZ merupakan bank umum konvensional yang salah satu layanan internasionalnya menyediakan jasa layanan impor melalui trade finance. Tagihan akseptasi sebagai bagian dari akun yang timbul dari mekanisme ekspor dan impor dalam trade finance menjadi akun yang akan diuji. Alur transaksi tagihan akseptasi terdiri dari issuance, acceptance, dan settlement. Prosedur audit yang dilakukan mencakup pengujian pengendalian yang dilaksanakan melalui teknik inspeksi dokumen, inquiry, dan observasi dengan tujuan menguji efektivitas pengendalian tagihan akseptasi Bank XYZ. Hasil pengujian pengendalian menunjukkan bahwa prosedur test of control terhadap tagihan akseptasi yang dilaksanakan telah sesuai dengan standar dan teori yang berlaku, serta berjalan efektif dalam mencegah terjadinya salah saji di level asersi.

.....This internship report serves to evaluate the audit procedure of the test of control performed by KAP ABC on Bank XYZ's acceptance receivable based on International Standard Audit (ISA), particularly ISA 330 and audit theory in Hayes et al. (2014). Bank XYZ is a conventional commercial bank that provides import services through trade finance as one of its international services. Acceptances receivable as part of accounts arising from the export and import mechanisms in trade finance are the accounts that will be tested through audit procedures. Its transaction flow consists of issuance, acceptance, and settlement. The audit procedures included testing controls have been done through some auditing techniques, including document inspection, inquiry, and observation, to test the effectiveness of Bank XYZ's acceptance receivables control. The result indicates that the test of control procedure on acceptance receivables is compatible with applicable standards and theories. Therefore, Bank XYZ's acceptance receivables control has been effective in preventing misstatements at the assertion level.