

Evaluasi atas Aktivitas Pengendalian Operating Expense di PT Artemis = Evaluation of Control Activities for Operating Expense at PT Artemis

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi aktivitas pengendalian pencatatan beban operasional (operating expense) di PT Artemis berdasarkan kerangka kerja COSO Internal Control Integrated Framework. Evaluasi dilakukan dengan membandingkan prosedur dari kegiatan review operating expense dengan prinsip dan jenis aktivitas pengendalian internal yang dijelaskan dalam COSO Internal Control Integrated Framework. Berdasarkan evaluasi yang telah dilakukan, kegiatan review operating expense telah menerapkan prinsip dari aktivitas pengendalian internal dan telah mencakup beberapa dari jenis aktivitas pengendalian. Hasil evaluasi juga menunjukkan bahwa review operating expense telah melaksanakan tiga fungsi utama dalam konsep pengendalian internal yaitu preventive, detective, dan corrective.

.....This internship report aims to evaluate the control activities of recording operational expenses at PT Artemis based on the COSO Internal Control Integrated Framework. The evaluation is conducted by comparing the procedures of operating expense review activities with the principles and types of internal control activities outlined in the COSO framework. Based on the evaluation, the operating expense review activities have implemented principles of internal control activities and have covered some types of control activities. The results also indicate that the operating expense review has carried out three main functions in the concept of internal control: preventive, detective, and corrective.