

Prosedur audit umum atas agunan yang diambil alih ayda pada laporan keuangan PT. Bank B = General audit procedures of foreclosed collateral on PT. Bank B financial statement.

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Abstrak

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Laporan magang ini membahas prosedur audit atas Agunan Yang Diambil Alih (AYDA) Bank B. Bank B merupakan perusahaan yang bergerak di industri perbankan. Tim audit KAP OBSE melakukan prosedur audit dimulai dari tahap penerimaan dan kelanjutan hubungan klien, dilanjutkan dengan perencanaan audit, pendesainan audit, pekerjaan lapangan, dan terakhir penyelesaian dan pelaporan. Temuan dari audit atas Agunan Yang Diambil Alih (AYDA) adalah banyak AYDA yang tidak jelas upaya penyelesaiannya dan dokumentasi upaya penyelesaian hanya mencakup sebagian dari total AYDA. Selain itu banyak AYDA yang dinilai tidak menggunakan KJPP Independen dan laporan penilai intern kurang dapat diandalkan.

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ABSTRACT

This report is discussing about audit procedure of foreclosed collateral on PT Bank B. Bank B is a company which provides services on financial industry especially banking. KAP OBSE audit team perform audit procedures starting from the stage acceptance and continuance of client relationship, followed by audit planning, audit design, fieldwork, and the last is completion and reporting. Audit team found there is some asset that isn't clear about its settlement effort. Besides there is only half of foreclosed collateral which documentation is completed. Another founding is some foreclosed collateral are assessed without independent appraisal and internal appraisal found less reliable., This report is discussing about audit procedure of foreclosed collateral on PT

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