

Analisis fase perancangan pada pengembangan internal control over financial reporting di PT. X = Analysis of design phase in the development of internal control over financial reporting in PT. X

Miranda Adianti, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20331389&lokasi=lokal>

Abstrak

Laporan magang ini menggambarkan dan membahas tentang proses pengembangan Internal Control Over Financial Reporting (ICOFR) dengan pendekatan Top-Down Risk Based Approach di PT.X, sebuah perusahaan yang bergerak di bidang ketenagalistrikan. Fase pengembangan ICOFR terdiri dari penyusunan Pedoman Umum Implementasi dan Kebijakan, perancangan, implementasi, pengujian, dan pemeliharaan ICOFR.

Dalam laporan ini, analisis akan berfokus pada fase perancangan dan pengendalian tingkat transaksional di dalam segmen perbendaharaan PT.X, khususnya proses penerimaan tagihan pelanggan khusus. Temuan dari analisis ini adalah masih terdapat beberapa area perbaikan dalam proses tersebut dan konsultan telah memberikan rekomendasi terkait area-area perbaikan tersebut.

.....This report illustrates and discusses about development process of Internal Control Over Financial Reporting (ICOFR) using a Top-Down Risk Based Approach in PT.X, a power and utility company in Indonesia. Development of ICOFR consists of five phases; Creating a general policy and implementation guidelines, Designing, Implementation, Testing, and Maintenance of ICOFR.

In this report, analysis was focused on design phase and transactional level control in the Treasury Segment of PT.X, especially the revenue from particular customer billing process. There were still several areas of improvement in this process and consultant had already given recommendations related to those areas of improvements.