

Proses perancangan program internal control over financial reporting (ICoFR) studi kasus PT ABC = Design process of internal control over financial reporting (ICoFR) program a study case in PT. ABC/Keshia Citra Pratama

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Abstrak

ABSTRACT

Tujuan penulisan tesis ini adalah untuk mengetahui proses perancangan Internal Control Over Financial Reporting (ICoFR) pada PT ABC. Metode yang digunakan dalam penelitian ini adalah metode deskriptif analitis. Hasil penelitian ini menyimpulkan bahwa proses perancangan Internal Control Over Financial Reporting (ICoFR) di PT ABC telah mengacu sepenuhnya pada pendekatan Top Down yang sesuai dengan standar The Institute of Internal Audit (IIA) yang telah terdokumentasi secara lengkap. Terdapat beberapa kelemahan terkait proses tersebut yaitu pengidentifikasian lokasi signifikan, sumber daya control group yang belum optimal, resistensi dari penanggung jawab pengendalian, jumlah pertanyaan kuesioner yang kurang komprehensif dan kewajiban penanggung jawab pengendalian menghadiri workshop tidak terdokumentasi.

ABSTRACT

The purpose of this thesis is to know about the design process of Internal Control over Financial Reporting (ICoFR) program in PT ABC. The method used is descriptive analytical. The conclusion of this thesis is that the process design of Internal Control over Financial Reporting (ICoFR) in PT ABC is full compliance with top down approach appropriate with standard The Institute of Internal Audit (IIA) that document was completed. There are several weaknesses in the process: how to identify significant location, human resources control group is not optimal yet, and resistance from control owner, number of questionnaire not quite comprehensive and duty of control owner to present workshop not documented.