

Audit atas klaim program JHT dan JKK entitas ABC = Audit on claim of JHT and JKK programs on ABC entity

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Abstrak

ABSTRAK

Laporan magang ini membahas audit atas klaim program Jaminan Hari Tua dan Jaminan Kecelakaan Kerja yang dilakukan KAP DEF untuk periode berakhir tanggal 31 Desember 2015. Pembahasan berfokus pada proses audit pada kantor pusat Entitas ABC dan dikaitkan dengan kebijakan akuntansi, proses klaim, proses audit, prosedur audit, dan hasil audit. Berdasarkan hasil audit, beban jaminan, utang jaminan, provisi, dan cadangan teknis program Jaminan Hari Tua dan Jaminan Kecelakaan Kerja telah disajikan secara wajar pada laporan keuangan.

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ABSTRACT

This internship report discusses about audit on claim of Old Age Security and Workplace Accident Security Programs conducted by DEF Public Accounting Firm for the period ended December 31, 2015. The discussion focused on the audit process at the central office of ABC Entities and associated with accounting policies, claims process, audit process, audit procedures and audit results. Based on the audit results, security expenses, security liabilities, provision, and technical reserves of the Old Age Security and Work Accident Security Programs is fairly stated in the financial statements.