

Analisis Proses Pengujian ICoFR Pada Siklus Expenditure Di Sub Proses Pengakuan Hutang Di PT Pertamina = Analysis of ICoFR process on Expenditure Cycle, In Sub Process of Recognition of Debt in PT. Pertamina

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Abstrak

ABSTRAK

Laporan ini ditulis untuk menganalisis proses pengujian ICoFR yang dilakukan PT. Pertamina di dalam siklus Pengeluaran, khususnya di sub proses pengakuan hutang. Penemuan didalam laporan magang ini menunjukkan bahwa proses pengujian yang dilakukan sudah sesuai dengan pedoman internal dan hasil pengujian ICoFR menunjukkan bahwa hampir semua proses bisnis di dalam sub proses Pengakuan Hutang sudah efisien, namun tetap ada proses bisnis yang mendapat kesimpulan control deficiency.

ABSTRACT

This report was written to analyze the ICoFR testing process conducted by PT. Pertamina in the Expenditure cycle, especially in the subprocess of debt recognition. The findings in this apprenticeship report indicate that the testing process performed in accordance with internal guidelines and ICoFR test results indicates that almost all business processes in the Debt Recognition sub process are efficient, but there are business processes that are inferred from the control deficiency.