

Prosedur audit dan perlakuan akuntansi atas cadangan kerugian penurunan nilai kredit pada Bank RRR = Audit procedure and accounting treatment for loan loss provision in Bank RRR

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Abstrak

Laporan Magang ini menganalisis tentang prosedur audit yang dilakukan KAP KML terhadap Bank RRR dan perlakuan akuntansi dari Cadangan Kerugian Penurunan Nilai Kredit pada Bank RRR. KAP KML melakukan prosedur audit mengacu pada Pedoman Audit KAP KML yang diadopsi dari ISA sebagai standar audit yang berlaku. Hasil temuan audit menunjukkan bahwa Bank RRR kelebihan mencadangkan CKPN individu dan kurang mencadangkan CKPN kolektif. Namun, kedua temuan tersebut dianggap tidak material sehingga tidak dilakukan penyesuaian. Secara umum, prosedur audit yang dilakukan KAP KML telah sesuai dengan standar audit yang berlaku dan CKPN telah disajikan secara wajar dalam semua hal yang material.This internship report analyzes the audit procedure performed by KAP KML for Bank RRR and the accounting treatment for Loan Loss Provision at Bank RRR. Audit procedures were performed based on KAP KML Audit Guideline, which is adopted from ISA as the applicable auditing standards. The audit findings show that Loan Loss Provision for individual assessment is overprovision. Meanwhile for collective assessment, it is underprovision. However, since the amount of the findings are considered to be immaterial, no audit adjustments were needed. In general, audit procedures performed were in conformity with the applicable auditing standards, and Loan Loss Provision were presented fairly in all material aspects.