

Evaluasi penerapan psak 71 terhadap prosedur audit cadangan kerugian penurunan nilai (ckpn) bank xyz = Evaluation of psak 71 application on xyz bank's allowance for credit losses

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Abstrak

Laporan Magang ini membahas mengenai ketepatan perhitungan atas Cadangan Kerugian Penurunan Nilai (CKPN) menurut PSAK 71 tentang Pengakuan dan Pengukuran Instrumen Keuangan (berlaku efektif per 1 Januari 2020) yang dilakukan oleh KAP ABC terhadap Bank XYZ dengan menggunakan kerangka standar prosedur audit KAP ABC yang telah sesuai dengan ISA dan berusaha untuk memenuhi asersi-asersi audit. Hasil analisis menemukan bahwa Bank XYZ telah melakukan perhitungan atas Cadangan Kerugian Penurunan Nilai (CKPN) sesuai dengan PSAK 71 tentang Pengakuan dan Pengukuran Instrumen Keuangan. Hasil analisis juga menemukan bahwa KAP ABC telah melaksanakan prosedur audit atas Cadangan Kerugian Penurunan Nilai (CKPN) Bank XYZ sesuai dengan standar prosedur audit KAP ABC untuk CKPN meskipun terdapat beberapa kelemahan dalam implementasi, sehingga memerlukan adanya perbaikan.

.....The purpose of this internship report is to assess the Allowance for Credit Losses account by KAP ABC for XYZ Bank's based on PSAK 71 about Financial Instruments. The purpose of this internship report is also to analyse audit procedure on Allowance for Credit Losses account which is done by KAP ABC towards XYZ Bank, with using KAP ABC's audit procedure standard framework, which comply to ISA 540 and designed to fulfill audit assertions. The result of analysis found that XYZ Bank already classified their Allowance for Credit Losses account based on PSAK 71 about Financial Instrument. The result of analysis also found that KAP ABC already did the audit procedure on Allowance for Credit Losses account of XYZ Bank based on KAP ABC audit procedure standard framework for Allowance for Credit Losses, even if there are still some weaknesses on the implementation and need some improvements.