

## **Evaluasi Prosedur Audit Pengendalian Umum Teknologi Informasi Oleh KAP RKC = Evaluation of Audit Procedures on Information Technology General Control Conducted by KAP RKC**

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Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20506484&lokasi=lokal>

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### **Abstrak**

<p>Laporan magang ini ditulis dengan tujuan melakukan evaluasi terhadap prosedur audit sistem informasi pada sistem informasi PT PHR yang dilakukan oleh KAP RKC. Proses ini dilakukan sebagai bentuk audit support atas proses audit laporan keuangan PT PHR tahun 2019. Prosedur pengujian yang dilakukan KAP RKC sesuai dengan prosedur pengendalian umum sistem informasi KAP RKC yang dilandaskan dengan United States Security and Exchange Commission 2007 dan Auditing Standard no 2, terdapat empat area penting yang harus diperhatikan dalam proses pengendalian umum teknologi informasi. Prosedur Audit Sistem Informasi KAP RKC telah sesuai dalam aspek penilaian Audit Sistem Informasi. Penulisan laporan magang ini bertujuan untuk melakukan refleksi diri dalam melaksanakan kegiatan magang. Hasil dari refleksi diri adalah dengan mengikuti kegiatan magang di KAP RKC meningkatkan kemampuan dan teknis dan non teknis seperti kemampuan tentang pengendalian umum teknologi informasi, kemampuan untuk bekerja dibawah tekanan, dan bekerja di dalam tim.

.....This apprenticeship report was written with the aim of evaluating the information system audit procedure on the PT PHR information system conducted by KAP RKC. This process was carried out as a form of audit support for the audit of PT PHR's financial statements in 2019. The testing procedures carried out by KAP RKC were in accordance with the general control procedures of the RKC KAP information system based on United States Sec 2007 and Auditing Standard no 2, there are four important areas that must be considered in the process of controlling general information technology. Information System Audit Procedures RKC Public Accountant Office has done all aspects of the assessment of Information Systems Audit. The objective of this internship report also to make the results of selfreflection during the internship activities. The result of self-reflection is by participating in internship activities in the KAP RKC has improve technical and non-technical capabilities such as the knowledge about information technology general control , the ability to work under pressure, and work as teams.</p>