

Evaluasi pengendalian internal terhadap proses permohonan supply chain financing pada PT HWK = Internal control evaluation of the supply chain financing application process at PT HWK

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Abstrak

Laporan Magang ini membahas mengenai evaluasi pengendalian internal yang dilakukan pada proses permohonan Supply Chain Financing di PT HWK. Evaluasi pengendalian internal dilakukan berdasarkan COSO Framework 2013 yang memuat kerangka pengendalian internal, yaitu lingkungan pengendalian, penilaian risiko, aktivitas pengendalian, informasi dan komunikasi, serta pengawasan. Evaluasi pengendalian internal sendiri dilakukan pada tahap penilaian risiko dan aktivitas pengendalian yang dibandingkan terhadap prosedur pengajuan Supply Chain Financing di PT HWK. Berdasarkan hasil evaluasi, prosedur pengajuan Supply Chain Financing di PT HWK telah sesuai dengan standar berupa kerangka pengendalian internal yang dikeluarkan oleh COSO.

.....This Internship Report discusses the evaluation of internal control carried out in the Supply Chain Financing application process at PT HWK. Evaluation of internal control is examined based on the COSO Framework 2013 which contains the internal control framework, namely the control environment, risk assessment, control activities, information and communication, and monitoring. Evaluation of internal control itself is carried out at the risk assessment stage and control activities, that are compared to the Supply Chain Financing application procedure at PT HWK. Based on the evaluation results, the application process of Supply Chain Financing at PT HWK is in accordance with the standards in the form of an internal control framework issued by COSO.