

## Evaluasi Prosedur Audit J-SOX atas Pengendalian Internal Proses Bisnis Penjualan PT KOL oleh KAP IDK = Evaluation of J-SOX Audit Procedure Internal Control of PT KOL Sales Business Process by KAP IDK

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### Abstrak

Laporan magang ini mengevaluasi prosedur audit J-SOX atas pengendalian internal proses bisnis penjualan pada PT KOL yang telah dilakukan oleh KAP IDK. Evaluasi dilakukan dengan membandingkan antara proses audit yang dilakukan KAP IDK Indonesia dengan standar yang berlaku yaitu Standards and Practice Standards for Management Assessment and Audit Concerning Internal Control over Financial Reporting atau Standar Audit J-SOX dan Group Audit Instruction (GAI) yang diterbitkan oleh KAP ENJ. Prosedur audit yang dilakukan mencakup pemahaman atas proses bisnis penjualan, pelaksanaan inquiry, vouching, serta uji pengendalian atas pengendalian internal di PT KOL. Berdasarkan hasil evaluasi, secara keseluruhan pelaksanaan prosedur audit pengendalian internal atau audit J-SOX yang dilakukan oleh KAP IDK telah sesuai dengan Standar Audit J-SOX dan GAI.

.....This internship report assesses the J-SOX audit procedures for the internal control of sales business processes at PT KOL that have been carried out by KAP IDK. The evaluation is carried out by comparing the audit process conducted by KAP IDK Indonesia with the applicable standards, namely Standards and Practice Standards for Management Assessment and Audit Concerning Internal Control over Financial Reporting or J-SOX Audit Standards and Group Audit Instruction (GAI) issued by KAP ENJ . The audit procedures carried out include an understanding of sales business processes, implementation of inquiries, vouching, and tests of controls on internal controls at PT KOL. Based on the results of the evaluation, overall the implementation of internal control audit procedures or J-SOX audits carried out by KAP IDK is in accordance with the J-SOX and GAI Audit Standards.