

Evaluasi Prosedur Audit KAP AK atas Loan Review Debitur Bank Syariah XYZ = Evaluation of Audit Procedures in KAP AK for Loan Review of Bank Syariah XYZ's Debtor

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi audit KAP AK atas loan review pada Debitur Bank Syariah XYZ untuk Laporan Keuangan yang berakhir pada 31 Desember 2023. Bank Syariah XYZ merupakan Bank umum syariah yang menyediakan produk simpanan, produk pembiayaan, perbankan elektronik serta berbagai jasa/layanan perbankan di Indonesia. Prosedur audit yang dievaluasi adalah pada tahap pengujian pengendalian dan pengujian substantif melalui pengumpulan dokumen, pengisian kertas kerja, dan penilaian kualitas pembiayaan debitur untuk menilai kolektibilitas yang diberikan oleh Bank telah sesuai dengan penilaian oleh KAP AK. Evaluasi dilakukan berdasarkan Standar Audit (SA) dan Peraturan Otoritas Jasa Keuangan Nomor 2/POJK.03/2022 tentang Penilaian Kualitas Aset Bank Umum Syariah dan Unit Usaha Syariah. Standar Audit yang digunakan mencakup SA 200 terkait Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit, SA 315 terkait Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material melalui Pemahaman atas Entitas dan Lingkungannya, dan SA 500 terkait Bukti Audit. Berdasarkan hasil evaluasi, prosedur pengujian pengendalian dan pengujian substantif yang dilaksanakan KAP AK sudah sesuai dengan Standar Audit (SA), teori audit yang relevan, dan regulasi Otoritas Jasa Keuangan. Laporan magang ini juga menyajikan refleksi diri dari pengalaman yang diperoleh selama menjalankan magang di KAP AK

..... This internship report aims to evaluate KAP AK's audit procedures for loan review on Bank Syariah XYZ's Debtor for the Financial Statement ended December 31, 2023. Bank Syariah XYZ is a Sharia commercial bank that provides deposit products, loan products, electronic banking, and various banking services in Indonesia. The audit procedures that are evaluated consist of controls and substantive tests. The evaluation is done by collecting supporting documents, filling out working papers, and assessing the debtor's credit quality to assess collectability given by the Bank in accordance with the assessment by KAP AK. Evaluation is carried out based on Auditing Standards (SA) and OJK Regulations Number 2/POJK.03/2022 concerning the Assessment of Islamic Commercial Bank and Islamic Business Unit Asset Quality. The SAs used include SA 200, concerning the Overall Objectives of Independent Auditors and Conducting Audits Based on Auditing Standards; SA 315, concerning Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and its Environment; and SA 500, concerning Audit Evidence. Based on the evaluation, tests of control and substantive test procedures carried out by KAP AK are in accordance with Auditing Standards (SA), relevant audit theories, and OJK regulations. This internship report also includes self-reflection from the experience gained while doing an internship at KAP AK.