ABSTRACT

Review Top Cash Audit Procedures By Internal Auditor
At PT Industri Telekomunikasi Indonesia (Persero)

In managing the company well and achieve the purpose of trade, a must have adequate supervision.With the greater enterprise of leaders it will be a problem because a completely industrial activities.This is a management company must adopt policies for controlling the activities of enterprises.To be as important assets in the form of cash as a factor for smooth industrial activity, then the PT INTI in managing enterprises adopt Surveillance Unit interns with build Internal Audit Division to examine the report financial, on which the audit including cash. For the importance of audit policies to ensure cash flow for and reflect the entire amount of cash and industry on the proper balance and recorded, and to convince cash been properly disclosed and diklarifikasikan and pengungkapannya keuangan report researchers to take the title Overview For Cash Audit Procedures By Division Internal Auditor at PT INTI (Persero).

Research was conducted at PT INTI (Persero), which moves in the field of providing solutions and Infocom Professional Service System and Technology Integration (ISTI). The purpose of this research was to determine the audit procedures cash by inernal audit division. Research method used is descriptive method.

From the research it is known that the implementation of audit procedures by the internal audit cash comply with the rules BPK Republic of Indonesia No. 1 of 2007 and the Guidelines Monitoring Inspection financial Unit interns No. 468/2001 which applied at PT INTI (Persero).

Footnote: Cash, Audit, Cash Audit.