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SEVENTEENTH
EDITION

CIA Review

Part 3

日本語版

Internal Audit Knowledge Elements

For the New 3-Part Exam



Irvin N. Gleim

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Sakae Yamamoto



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Supplement ,1994 Memahami Audit Intern Perbankan (Ed. Revisi) Ikatan Bankir Indonesia,2017-07-17 Terpenuhiya secara baik kepentingan bank dan masyarakat penyimpan dana merupakan bagian dari misi audit intern bank Audit intern bank harus dapat menempatkan fungsinya di atas berbagai kepentingan untuk memastikan terwujudnya bank yang sehat berkembang secara wajar dan dapat menunjang perekonomian nasional Pekerjaan audit intern harus mencakup seluruh aspek dan unsur kegiatan bank yang secara langsung ataupun tidak langsung diperkirakan dapat memengaruhi tingkat terselenggaranya kepentingan bank dan masyarakat secara baik Dalam hubungan ini selain pemeriksaan dan penilaian atas kecukupan dan efektivitas struktur pengendalian intern dan kualitas pelaksanaannya juga mencakup segala aspek dan unsur dari organisasi bank sehingga mampu menunjang analisis yang optimal dalam membantu proses pengambilan keputusan oleh manajemen Modul audit intern bank ini merupakan kelanjutan dari beberapa modul yang telah diterbitkan oleh IBI dalam bidang perbankan Isi modul ini terbagi menjadi lima bagian yaitu banking knowledge banking product and regulation bank accounting principles and processes of intern audit dan audit engagement and follow up monitoring Penyusunan materi ini dilakukan oleh tim penyusun yang berasal dari kalangan auditor intern perbankan Modul ini diharapkan dapat menjadi salah satu materi pelatihan untuk uji kompetensi bidang audit intern dan sumber pengetahuan tentang kompetensi bidang audit intern di samping menjadi salah satu upaya program peningkatan kompetensi bankir di Indonesia secara keseluruhan

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