

Audit atas akun utang sewa kapal (bargers) dan beban sewa kapal (bargers) PT X = Audit for bargers rent payable and bargers rent expense of PT X

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Abstrak

Laporan magang ini membahas mengenai audit atas akun utang sewa kapal (bargers) dan beban sewa kapal (bargers) yang dimiliki PT X. Laporan ini ditulis berdasarkan praktik lapangan yang dilakukan oleh penulis sewaktu menjalani program magang di salah satu kantor akuntan publik di Indonesia ketika mengaudit PT X. Pertimbangan profesional seorang auditor sangat dibutuhkan ketika melakukan audit. Sistem pengendalian internal yang tidak baik merupakan salah satu temuan audit sehingga pengujian substantif atas transaksi diuji lebih intensif. Sedikitnya jumlah transaksi sewa dan nilainya yang begitu besar menjadi pertimbangan dilakukannya pengujian 100% bukti transaksi. Salah saji material tidak ditemukan selama audit transaksi sewa.

<hr><i>This internship report describes audit for bargers rent payable and bargers rent expense owned by PT X. This report was written based on field practice that had been done by writter when he experienced internship program in one of public accountant firm in Indonesia when did an audit in PT X. Professional judgment by an auditor is really needed when do an audit. Ineffective internal control system is one of audit findings thus substantive test over transactions was tested more intensive. Few rental transactions coupled with large dollar amounts become a consideration to do test 100% over transaction?s evidence. Material misstatement was not found during audit of rental transactions.</i>