

Audit atas kas dan pembayaran di muka PT SMM = Auditing over cash and prepayment of PT SMM

Ratih Megaswari Miraza, author

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Abstrak

Laporan magang ini membahas tentang proses audit atas akun kas dan pembayaran di muka PT SMM yang dilakukan oleh tim audit KAP TWR untuk mendapatkan keyakinan dalam memberikan opini audit terkait laporan keuangan yang disajikan oleh PT SMM. Tim audit KAP melakukan pengujian terperinci secara langsung tanpa melakukan pengujian atas pengendalian internal PT SMM yang dipahami belum memadai. Kesimpulan dari laporan ini ialah akun kas dan pembayaran di muka PT SMM telah disajikan sesuai dengan peraturan dan standar berlaku, serta prosedur audit yang dijalankan tim audit KAP telah memberikan keyakinan bahwa akun kas dan pembayaran di muka PT SMM telah disajikan secara wajar.

This report discussed the audit process for cash and prepayment balance of PT SMM which conducted by audit team from KAP TWR to gain required assurance in giving audit opinion related to cash and prepayment account. The audit team directly performed test of detail over cash and prepayment balance without testing the internal control of PT SMM that is considered not enough. This report concluded that cash and prepayment account of PT SMM has been presented in accordance with applicable regulations and standards, and the audit procedures performed by audit team have given the assurance that cash and prepayment account is fairly stated.