

## Audit atas akun pendapatan bunga PT ABC = Audit of interest income account of PT ABC

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### Abstrak

Laporan magang ini membahas tentang prosedur audit dan pendekatan sampling nonstatistikal pada pengujian substantif rinci atas akun pendapatan bunga di PT ABC. PT ABC bergerak dalam bidang jasa keuangan. Auditor PT ABC melakukan penambahan prosedur audit terhadap akun pendapatan bunga yang tadinya hanya diuji dengan prosedur analitis, kini juga diuji dengan pengujian substantif rinci atas saldo. Hasilnya, auditor menyatakan bahwa akun pendapatan bunga pada PT ABC tidak mengandung salah saji material.

*This internship report discusses about the audit procedures and nonstatistical sampling approach in test of details of balances towards interest income account at PT ABC. PT ABC is a multifinance company. Auditor who audited PT ABC added test of details of balances towards interest income account which was used to be tested only by analytical procedure. As a result, auditor stated that interest income account in PT ABC did not contain any material misstatement.*