

Prosedur audit atas akun utang usaha PT JCF = Audit procedures of account payables of PT JCF / Idwal Dion

Idwal Dion, author

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Abstrak

[ABSTRAK

Penulis pada Laporan Magang ini membahas dan menganalisis prosedur audit yang dilakukan oleh KAP IDR atas PT JCF untuk periode yang berakhir 31 Desember 2014 serta membandingkan praktik audit pada KAP IDR dengan standar audit yang berlaku, yaitu International Standards on Auditing (ISA). Penulis secara khusus menganalisis prosedur audit atas akun utang usaha PT JCF yang terdiri dari pengujian pengendalian dan prosedur substantif, dan kemudian membahas temuan audit yang didapat. Berdasarkan analisis terhadap prosedur audit KAP IDR, penulis menyimpulkan bahwa KAP IDR telah menjalankan praktik audit yang sesuai dengan ISA.

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ABSTRACT

The focus of this Internship Report is to describe and analyze the audit procedures done by KAP IDR to PT JCF for the period ended 31 December 2014, and also to compare audit practices by KAP IDR with the applied audit standards, which is the International Standards on Auditing (ISA). Author especially analyzes the audit procedures performed for PT JCF's account payables which consist of tests of controls and substantive tests, and then explains the audit findings acquired. Based on the analysis of audit procedures by KAP IDR, author concludes that KAP IDR has carried out audit practices in compliance with ISA. , T

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