

Prosedur audit KAP CE atas siklus pembelian dan utang pada penugasan di PT EX = KAP CE's audit procedures over purchasing and payable cycle on engagement for PT EX / Dinar Ratih Tanjungsari

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Abstrak

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Laporan magang ini membahas prosedur audit atas siklus pembelian dan utang yang dilakukan oleh KAP CE atas penugasannya untuk laporan keuangan PT EX periode 1 Januari 2014 sampai dengan 31 Desember 2014. Laporan magang ini membahas prosedur audit yang dilaksanakan KAP CE mulai dari aktivitas perencanaan hingga aktivitas penyelesaian. KAP CE mendeteksi adanya risiko signifikan yang terjadi pada siklus pembelian dan utang. Risiko tersebut yaitu penggunaan basis akrual yang tidak tepat. Terdapat 4 (empat) item lini laporan keuangan (Financial Statements Line Item FSLI) yang harus diuji pada siklus ini. FSLI tersebut yaitu utang usaha; beban dibayar di muka; akrual, provisi & kewajiban lainnya; dan beban operasional. Berdasarkan hasil prosedur audit, dapat disimpulkan bahwa PT EX perlu memperbaiki sistem akuntansi mereka. Di sisi lain, KAP CE telah menggunakan prosedur yang menggunakan ISA sebagai acuannya secara tepat.

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ABSTRACT

This report is aimed to explain the KAP CE's audit procedures of purchasing and payable cycle meant for audit engagement over PT EX's financial statements for January 1

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about audit procedures done by PT EX from planning activities until completion activities. KAP CE detected any risk on purchasing and payable cycle that is improper accrual basis usage. There are 4 (four) Financial Statements Line Item (FSLI) that should be tested in this cycle. There are accounts payable; prepaid expense; accruals, provision, & other liabilities; and operating expense. Based on

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