

Proses audit akun kas dan utang usaha pada PT XYZ = Audit process over cash and accounts payable of PT XYZ / Riska Fitriani

Riska Fitriani, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20416287&lokasi=lokal>

Abstrak

[ABSTRAK

Laporan magang ini mendeskripsikan proses audit atas akun kas dan utang usaha pada PT XYZ, sebuah perusahaan pertambangan aggregate. Prosedur audit yang dilakukan terdiri atas pengujian pengendalian, prosedur substantif dan pengujian terinci atas saldo. Prosedur audit yang dilakukan oleh auditor didasarkan atas pedoman audit RSM AAJ yakni RSM Audit Manual. Setelah prosedur audit dilakukan dan bukti audit dikumpulkan, ditemukan salah saji material sehingga beberapa penyesuaian diajukan atas akun-akun tersebut. Pada akhirnya, akun kas dan utang usaha PT XYZ untuk laporan keuangan yang berakhir per 31 Desember 2014 disimpulkan telah disajikan secara wajar dan sesuai standar yang berlaku di Indonesia.

<hr>

ABSTRACT

This internship report describes the audit process over cash and accounts payable of PT XYZ, an aggregate mining company. Audit procedures conducted during audit process include test of control, substantive procedures and tests of details of balances. Audit procedures performed are based on RSM AAJ's audit guidelines, RSM Audit Manual. Had the procedures performed and audit evidences gathered, material misstatements are found and adjustments are proposed. In conclusion of this internship report, cash and accounts payable of PT XYZ's financial statement for the year ended December 31, 2014 has been presented fairly and in accordance with accounting standard in Indonesia.; This internship report describes the audit process over cash and accounts payable

of PT XYZ, an aggregate mining company. Audit procedures conducted during audit process include test of control, substantive procedures and tests of details of balances. Audit procedures performed are based on RSM AAJ's audit guidelines, RSM Audit Manual. Had the procedures performed and audit evidences gathered, material misstatements are found and adjustments are proposed. In conclusion of this internship report, cash and accounts payable of PT XYZ's financial statement for the year ended December 31, 2014 has been presented fairly and in accordance with accounting standard in Indonesia.

, This internship report describes the audit process over cash and accounts payable of PT XYZ, an aggregate mining company. Audit procedures conducted during audit process include test of control, substantive procedures and tests of details of

balances. Audit procedures performed are based on RSM AAJ's audit guidelines, RSM Audit Manual. Had the procedures performed and audit evidences gathered, material misstatements are found and adjustments are proposed. In conclusion of this internship report, cash and accounts payable of PT XYZ's financial statement for the year ended December 31, 2014 has been presented fairly and in accordance with accounting standard in Indonesia.

]