

Prosedur audit atas portofolio investasi syariah reksa dana SBF = Audit procedure of sharia investment portfolio SBF fund

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Abstrak

Laporan Magang ini bertujuan untuk membahas dan menganalisis praktik audit pada akun terkait portofolio investasi syariah Reksa Dana SBF, salah satu Reksa Dana syariah dibawah manajer investasi PT M dan Bank Kustodian J yang diaudit oleh KAP RTS. Analisis prosedur audit portofolio Reksa Dana didasarkan pada pelaksanaan prosedur aktual kemudian dilakukan analisis kesesuaian prosedur tersebut dengan teori dan standar audit terkait.

Hasil analisis prosedur audit atas portofolio investasi menunjukkan terdapat defisiensi pelaksanaan audit.

Pada tahap pertama pelaksanaan audit, Penulis menemukan defisiensi secara substansial prosedural.

Sedangkan pada pelaksanaan audit selanjutnya, Penulis menemukan defisiensi prosedural pada uji substantif atas akun terkait portofolio investasi Reksa Dana SBF.

The ultimate purpose of this internship report is to analyze practical audit of sharia investment portfolio of SBF Fund which owned by Investment Manager PT M and Custodian Bank J, audited by KAP RTS. The analysis is started by explaining KAP RTS real practical audit for sharia portfolio investment and compare to the related theory and audit standard.

This analysis result to the several deficiencies finding. In the first audit phase, We found substancial procedural deficiency. Whereas in the further audit procedure, We found several procedural deficiencies related to substantive test regarding sharia investment portfolio.