

Analisis prosedur audit KAP ABC atas kewajiban imbalan kerja jangka panjang PT CJM = Analysis of KAP ABC audit procedures for long term employee benefits obligation of PT CJM

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Abstrak

ABSTRAK

Laporan magang ini membahas prosedur audit yang dilaksanakan oleh KAP ABC terhadap kewajiban imbalan kerja jangka panjang PT CJM. Analisis dilakukan dengan membandingkan prosedur audit yang dilaksanakan KAP ABC dengan teori audit menurut Hayes et al. 2015 serta International Standard on Auditing ISA yang relevan yaitu ISA 320 tentang materialitas, ISA 500 tentang bukti audit khususnya pengujian atas pekerjaan pakar manajemen, dan ISA 530 tentang penggunaan sampel audit. Hasil dari pembahasan menunjukkan bahwa prosedur audit yang dilaksanakan KAP ABC telah sesuai dengan teori audit dan ISA yang bersangkutan.

ABSTRACT

This internship report examine audit procedures held by KAP ABC regarding long term employee benefits obligation account of PT CJM. The analysis of audit procedures is conducted by comparing audit procedures held by KAP ABC with theory of audit based on Hayes et al. 2015 and relevant International Standard on Auditing ISA which are ISA 320 about materiality, ISA 500 about audit evidence especially for management rsquo s expert work as audit evidence, and ISA 530 about audit sampling. The analysis of audit procedures conclude that audit procedures held by KAP ABC have been in accordance with theory of audit and have complied with relevant ISA.