

Prosedur audit atas utang usaha PT LNT = Audit procedure of accounts payable PT LNT

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Abstrak

Laporan magang ini menganalisis prosedur audit atas utang usaha PT LNT pada akhir periode per 31 Desember 2018. Analisis prosedur audit atas utang usaha dilakukan dengan membandingkan standar prosedur audit yang berlaku dengan prosedur audit di KAP LNR. Berdasarkan analisis yang dilakukan, prosedur audit atas utang usaha PT LNT telah sesuai dengan standar audit yang berlaku. Pengujian terperinci (test of detail) yang dilakukan oleh KAP LNR merupakan prosedur yang dikembangkan untuk menguji asersi manajemen sesuai dengan ISA 315. Selain itu, laporan magang ini membahas terkait refleksi diri terhadap aplikasi ilmu yang diperoleh selama belajar di universitas dalam menjalani program magang selama di KAP LNR.

.....This internship report analyzes audit procedures of accounts payable on PT LNT as of 31 December 2018. The Analysis of audit procedure of accounts payable is done by comparing the applicable audit standards to the audit procedures conducted by KAP JKR. Based on the analysis conducted, the audit procedures for PT LNT accounts payable that have been carried out by KAP LNR have also been in accordance with applicable audit standards. Test of detail conducted by KAP LNR are procedures developed to test management assertion in accordance to ISA 315. Moreover, this internship report discusses self reflection on the application of knowledge obtained during the learning process at the university in undergoing the internship process at KAP LNR.