

Evaluasi audit atas akun kas dan setara kas Z Plantation = Evaluation of cash and cash Equivalent audit of Z Plantation

Intan Maria, author

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Abstrak

Laporan magang ini bertujuan mengevaluasi audit atas akun kas dan setara kas Z Plantation, sebuah perusahaan kelapa sawit asal Malaysia, untuk periode 31 Desember 2019. Prosedur audit yang dilaksanakan berpedoman pada X Audit Guide, pedoman berbasis International Standards of Auditing (ISA) yang disusun oleh X Global Network. Proses audit dimulai dengan pemahaman dan perencanaan, lalu diikuti penilaian dan respons atas risiko, kemudian eksekusi prosedur, dan terakhir adalah pelaporan. Prosedur audit atas akun kas dan setara kas yang dilakukan dalam perikatan ini adalah pengujian pengendalian dan prosedur substantif. Pengujian pengendalian dilakukan atas kontrol penerimaan dan pembayaran kas. Sementara, prosedur substantif diantaranya penyusunan skedul utama, penghitungan kas tanpa pemberitahuan, tes rekonsiliasi bank, dan konfirmasi pihak ketiga. Berdasarkan evaluasi yang dilakukan, secara keseluruhan, akun kas dan setara kas Z Plantation telah disajikan dengan wajar dalam semua hal yang material.

.....This internship report is aimed to evaluate the audit of cash and cash equivalent of Z Plantation, a palm oil company from Malaysia, for the period 31 December 2019. The audit procedure was conducted based on X Audit Guide, a guideline based on International Standards of Auditing (ISA) that was made by X International Limited. The audit process started with understand and plan phase, then followed by risk assessment phase, then procedure execution phase, and lastly completion phase. The audit procedure for cash and cash equivalent done in this engagement are tests of controls and substantive procedures. Tests of controls was done on the control of cash receipt and payment. Meanwhile, among the substantive procedures are lead schedule, surprise cash count, test of bank reconciliation, and third-party confirmation. Based on the evaluation that has been conducted, overall, Z Plantation`s cash and cash equivalent account has been presented fairly in all material respects.