

Prosedur Penelaahan Pengendalian Mutu Perikatan Oleh Divisi Quality Assurance KAP ABD Pada Perikatan Audit PT. Corleone = Engagement Quality Control Review Procedure by ABD Public Accounting Firm's Quality Assurance Division on Audit Engagement of PT. Corleone

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Abstrak

Laporan magang ini membahas prosedur penelaahan pengendalian mutu pada perikatan PT. Corleone yang bergerak di bidang properti dan pembangunan dan pengembangan perkotaan. Dalam laporan magang ini dijelaskan mengenai prosedur pengendalian mutu perikatan yang dilakukan oleh divisi Quality Assurance (QA). Selain itu, dilakukan juga perbandingan atas penerapan prosedur pengendalian mutu tersebut dengan ketentuan yang diatur dalam Standar Pengendalian Mutu 1 (SPM 1) yang ditetapkan oleh Institut Akuntan Publik Indonesia (IAPI). Secara garis besar, prosedur yang dilakukan oleh divisi QA adalah prosedur pengendalian mutu tambahan atas perikatan klien dengan kriteria tertentu, atau yang disebut high-profile client (HPC) dalam kebijakan KAP ABD, beriringan dengan prosedur pengendalian mutu yang dilakukan oleh penelaah atau EQCR / concurring partner. Secara keseluruhan prosedur yang dilakukan oleh QA KAP ABD telah sejalan dengan ketentuan SPM 1.

.....This internship report discusses the quality control review procedure of PT. Corleone Audit Engagement, which engaged in property and urban development. In this internship report described the engagement quality control procedures performed by the Quality Assurance (QA) Division of ABD Public Accounting Firm. In addition, a comparison is also made of the application of the quality control procedures with the provisions stipulated in Quality Control Standard 1 (SPM 1) established by the Indonesian Institute of Certified Public Accountings (IAPI). Broadly speaking, the procedure performed by the QA division is an additional quality control procedures on client engagements with certain criteria, or so-called high-profile client (HPC) in the ABD Public Accounting Firm's policies, alongside the quality control procedures performed by the reviewer partner or concurring partner. Overall, the procedures performed by QA Division of ABD Public Accounting Firm are in line with the SPM 1 provisions.