

Audit atas akun utang usaha pada PT LC Tbk = Audit on accounts payable for PT LC Tbk

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Abstrak

Laporan magang ini membahas prosedur audit atas akun utang usaha pada PT LC Tbk, yaitu sebuah perusahaan dalam industri properti, real estate, dan town management. Penulis bergabung tim auditor dari divisi Audit Assurance KAP B yang melakukan field work audit atas laporan keuangan pada periode yang berakhir pada tanggal 31 Desember 2019. Ruang lingkup prosedur audit yang dibahas penulis difokuskan pada prosedur analitis substantif dan test of details atas akun utang usaha. Berdasarkan evaluasi atas praktik yang dilakukan penulis, tim audit sudah menjalankan prosedur yang sesuai dengan teori audit yang berlaku serta mendukung pemenuhan objektif audit atas saldo akun utang usaha.

.....This internship report explains the audit procedures conducted on accounts payable in PT LC Tbk, a company which operates in property, real estate, and town management industry. The author was a part of a team of auditors from Audit Assurance division of KAP B, who conducted field work for audit on financial statements for the period ended in December 31, 2019. The scope of the audit procedures explained in the report is focused on substantive analytical procedure and test of details on balances of accounts payable. Based on the evaluation, it is concluded that the audit team has conducted appropriate procedures according to relevant theoretical framework and the procedures went in accordance to audit objectives required for account payable balances.