

Evaluasi prosedur test of details atas akun proyek dalam pengerjaan pada PT RHW = Evaluation on the application of test of details procedure for project in progress account of PT RHW

Naura Raihan Putri Masemi, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20506763&lokasi=lokal>

Abstrak

Laporan Magang ini bertujuan untuk melihat perbandingan dalam penerapan prosedur audit berupa Pengujian Rinci (*Test of Details*) dengan standar yang berlaku, yaitu Standar Audit (SA) 330. Analisis perbandingan tersebut dilakukan melalui observasi dan diskusi selama kegiatan magang berlangsung di PT RHW. Kerangka analisis yang digunakan tidak sebatas membahas mengenai Pengujian Rinci (*Test of Details*), melainkan juga membahas beberapa hal yang harus dilakukan terlebih dahulu oleh auditor seperti (a) Prosedur Penilaian Risiko berdasarkan SA 315, (b) Penentuan Materialitas berdasarkan SA 320, dan (c) Penentuan sampel sebagai subjek dari Pengujian Rinci (*Test of Details*) berdasarkan SA 530. Hasil analisis menunjukkan bahwa terdapat *gap* dikarenakan pada standar hanya menjelaskan secara singkat, sedangkan penerapannya jauh lebih kompleks. Selain itu, laporan magang ini juga membahas hal - hal yang berguna untuk perbaikan kegiatan magang maupun perbaikan diri di masa mendatang.

The Internship Report has an objective to figure out the differences on the implementation of audit procedures, such as Test of Details procedures, in real cases within the standard, Standards on Auditing (SA) 330. The analysis is completed through the observation and discussions during the internship period in PT RHW. The analysis framework is not limited to Test of Details, but it also explains about some procedures that should be done in the beginning by the auditor, such as (a) Risk Assessment Procedures according to SA 315, (b) Define Materiality Level according to SA 320, and (c) Determine Sample Size as the subject of Test of Details Procedure according to SA 530. The analysis showed that there is quite a gap that occurred because the standard only explain shortly, while the implementation itself isn't explained well on it. Then, it caused a complexity in the implementation of the procedures. This report also explain about the things that can be improved in the future.