

## Evaluasi prosedur vouching atas akun beban operasi pada satuan kerja DEF = Evaluation of vouching procedure on operating expense account in DEF working unit

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### Abstrak

Laporan magang ini bertujuan mengevaluasi prosedur vouching atas akun beban operasi satker DEF dari KAP XYZ. Satker DEF adalah instansi pemerintah yang bergerak di bidang pengelolaan barang tambang berdasar kontrak kerjasama. Laporan magang ini membahas kesesuaian antara prosedur vouching yang dilakukan oleh KAP XYZ dengan teori dan standar audit yang berlaku. Prosedur vouching yang dilakukan merupakan tahapan test of detail, untuk menguji asersi existence yang menunjukkan bahwa transaksi benar-benar terjadi dan asersi completeness yang menunjukkan bahwa transaksi dicatat secara lengkap. Berdasarkan proses vouching yang dilakukan, KAP XYZ belum sepenuhnya menerapkan prosedur vouching sesuai dengan teori karena KAP XYZ tidak melakukan pemeriksaan komponen otorisasi tanda tangan pada sampel dokumen yang diperiksa.

.....This report aimed to explain the evaluation of vouching procedure performed by KAP XYZ on operating expense account of DEF working unit. DEF working unit is a government entity that operate in the exploitation of mining commodity based on collaboration agreement. This report discussing the compatibility of vouching procedure from KAP XYZ in accordance to the theory and audit standard, as well as evaluation of self-reflection that has been obtained during the internship program. The vouching procedure was done in part of test of detail, to testing the existence assertion which indicate that the transaction is actually happen and completeness assertion which indicate that the transaction has been recorded completely. Based on the vouching activity that has been performed, KAP XYZ does not completelt applying vouching procedure in accordance to the teori that has been as KAP XYZ does not verify the authorization component in sample document.