

## Evaluasi proses tes substantif terhadap akun piutang usaha suatu perusahaan farmasi = Evaluation of substantive test process on trade receivable in a pharmaceutical company

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### Abstrak

Laporan magang ini bertujuan untuk mengevaluasi proses tes substantif yang diterapkan oleh KAP RSI terhadap akun piutang usaha PT LDA, perusahaan yang bergerak dibidang farmasi. Pembahasan pada laporan magang ini berfokus pada tahapan proses tes substantif pada akun piutang usaha, seperti pembuatan *lead schedule*, uji translasi saldo mata uang asing, *confirmation control*, *subsequent test*, *aging test* piutang usaha, *cut-off Test*, dan evaluasi penyisihan piutang tidak tertagih. Secara keseluruhan pelaksanaan proses tes substantif yang dilaksanakan oleh KAP RSI telah sesuai dengan standar dan teori yang berlaku. Auditor menyatakan bahwa akun piutang usaha PT LDA telah disajikan secara wajar.

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This report aims to evaluate substantive test process performed by KAP RSI on trade receivables of PT LDA as a company that works on pharmaceutical industry. Topic on this report focuses on the evaluation of substantive test procedures for trade receivables, which are *lead schedule*, *foreign exchange translation test*, *confirmation control*, *subsequent test*, *aging test* trade receivable, *cut-off test*, and *allowance for doubtful account (AFDA) test*. Overall, the implementation of KAP RSI's substantive test process on PT LDA's trade receivables account is in accordance with applicable standards and theories. The Auditor states that PT LDA's trade receivables account had been disclosed fairly.