

## Evaluasi prosedur audit substantif test of details akun perpajakan PT. ABC oleh KAP XYZ = Evaluation of substantive audit procedures test of details of PT. ABC's tax accounts by KAP XYZ.

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### Abstrak

Laporan magang ini membahas mengenai evaluasi atas prosedur audit substantif test of details akun perpajakan yang dilakukan Tim Audit KAP XYZ. Evaluasi dibagi atas empat tahapan yaitu: meminta data kepada klien, mengisi lead schedule, melakukan vouching, rekapitulasi, dan balance test serta melakukan rekonsiliasi. Selain itu, dibahas juga temuan audit akun perpajakan berupa perbedaan nominal atas saldo pajak dibayar dimuka PPh Pasal 22 dan Pajak Masukan (VAT IN) serta pajak terutang PPh Pasal 23 dan Pajak Keluaran (VAT OUT) yang ada di general ledger klien dengan hasil rekapitulasi auditor. Atas temuan audit tersebut, dilakukan rekonsiliasi yang bertujuan untuk mengoreksi salah saji tersebut.. Setelah melaksanakan seluruh prosedur audit diketahui bahwa prosedur audit substantif test of details akun perpajakan yang dilakukan oleh Tim Audit KAP XYZ telah sesuai dengan International Standard on Auditing (ISA) serta teori yang ada di dalam Messier, Glover, Prawitt (2019) dan Arens at al (2017). Selama kegiatan magang kemampuan teknis (hardskill) yang dilatih adalah terampil dalam mengoperasikan Microsoft Excel yang diperlukan ketika proses pengerjaan berbagai jenis kertas kerja. Sedangkan dalam bidang non teknis (softskill), dilatih untuk dapat berkomunikasi dengan baik kepada senior serta klien, melakukan manajemen waktu, dan kemampuan berpikir kritis. Selama kegiatan magang berlangsung, disadari bahwa ilmu audit, akuntansi, dan pajak yang dimiliki masih sangat minim. Oleh karena itu, untuk jangka panjang akan mengikuti berbagai pelatihan terkait dalam rangka menambah kemampuan ilmu audit, akuntansi, dan pajak.

.....This internship report discusses the evaluation of the test of details tax account substantive audit procedures carried out by the XYZ KAP Audit Team. The evaluation is divided into four stages, namely: requesting data from the client, filling in the lead schedule, conducting vouching, recapitulation, and balance tests as well as reconciliation. In addition, the audit findings of taxation accounts were also discussed in the form of nominal differences on the balance of prepaid income tax Article 22 and Input Tax (VAT IN) as well as taxes payable for Income Tax Article 23 and Output Tax (VAT OUT) in the client's general ledger with the results of the auditor's recapitulation. . Based on the audit findings, a reconciliation was carried out with the aim of correcting the misstatements. After carrying out all audit procedures, it was found that the substantive audit procedures for the test of details of tax accounts carried out by the XYZ KAP Audit Team were in accordance with the International Standard on Auditing (ISA) and the theory in Messier, Glover, Prawitt (2019) and Arens at al (2017). During the internship, the technical skills (hard skills) that are trained are skilled in operating Microsoft Excel which is required when working on various types of working papers. While in the non-technical field (soft skills), they are trained to be able to communicate well with seniors and clients, perform time management, and critical thinking skills. During the internship, it was realized that the knowledge of auditing, accounting, and taxation was still very minimal. Therefore, in the long term, they will participate in various related trainings in order to increase their audit, accounting, and tax skills.