

# Evaluasi prosedur perikatan pengujian penghitungan kerugian oleh PT konsultan terhadap indikasi Fraud atas implementasi PSAK 71 dan PSAK 72 di PT X = Evaluation of the loss calculation testing engagement procedure by PT konsultan on fraud indications of PSAK 71 and PSAK 72 implementation at PT X

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## Abstrak

Laporan magang ini ditulis dengan tujuan untuk mengevaluasi prosedur perikatan pengujian penghitungan kerugian keuangan terhadap indikasi adanya fraud atas implementasi PSAK 71 dan PSAK 72 di PT X yang baru diterapkan sejak 1 Januari 2020. Evaluasi dilakukan terhadap pos koreksi saldo laba per 1 Januari 2020, yang mana PT X mengoreksi nilai lebih catat pendapatan per 31 Desember 2019 atas piutang proyek-proyek tak tertagih dan menyajikannya sebagai dampak implementasi PSAK 71 dan PSAK 72. Prosedur perikatan dievaluasi dengan berpedoman kepada Standar Jasa Terkait (SJT) 4400 mengenai Perikatan untuk Melaksanakan Prosedur yang Disepakati atas Informasi Keuangan, yang dikeluarkan oleh Institut Akuntan Publik Indonesia (IAPI). Perikatan dilaksanakan melalui tiga tahap mencakup perencanaan, pelaksanaan, dan pelaporan. Berdasarkan evaluasi yang telah dilakukan, dapat disimpulkan bahwa secara keseluruhan, perikatan pengujian penghitungan kerugian yang dilaksanakan oleh PT Konsultan sudah sesuai dengan SJT 4400, meskipun masih terdapat kekurangan pada tahap pelaksanaan terkait permintaan klarifikasi dan konfirmasi kepada pihak-pihak terka

.....This internship report was written with the purpose of evaluating the engagement procedure for testing the calculation of financial losses due to indications of fraud on the implementation of PSAK 71 and PSAK 72 at PT X, which have been implemented since January 1, 2020. The evaluation was carried out on the retained earnings correction post as of January 1, 2020, in which PT X corrected the overstated value of revenues as of December 31, 2019 for uncollectible project receivables and presented it as the impact of the implementation of PSAK 71 and PSAK 72. The engagement procedure was evaluated based on the adoption of International Standard of Related Services (ISRS) 4400 regarding the Agreed-Upon Procedures for Financial Information, issued by the Indonesian Institute of Certified Public Accountants (IICPA). The engagement was carried out through three stages including planning, implementing, and reporting. Based on the evaluation that has been done, it can be concluded that overall, the loss calculation testing engagement carried out by PT Konsultan is in accordance with ISRS 4400, although there is still a deficiency in the implementation stage regarding requests for clarification and confirmation to related parties that needs to be improved to maximize the quality of the engagement result.