

Evaluasi prosedur audit KAP SUKSES atas Akun Beban Operasional Umum dan Administrasi PT EPIK = Evaluation of KAP SUKSES audit procedures on PT EPIK's General and Administrative Operational Expenses Account

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Abstrak

Laporan magang ini disusun untuk mengevaluasi prosedur audit yang dilaksanakan oleh KAP SUKSES. Fokus pembahasan terletak pada prosedur audit atas akun beban operasional umum dan administrasi milik PT EPIK yang bergerak di bidang perhotelan. Secara umum, KAP SUKSES telah melaksanakan prosedur audit atas beban operasional umum dan administrasi sesuai dengan standar audit yang berlaku, antara lain proses audit menurut Hayes, SA 315, SA 500, dan SA 530. Tidak terdapat temuan salah saji material sehingga dapat disimpulkan bahwa akun beban operasional umum dan administrasi PT EPIK telah disajikan dengan wajar dan sesuai dengan standar yang berlaku di Indonesia. Selain itu, laporan magang ini bertujuan untuk memberikan refleksi diri atas pengalaman yang telah didapatkan selama menjalankan program magang, rencana perbaikan diri untuk masa depan.

.....This internship report was prepared to evaluate the audit procedures carried out by KAP SUKSES. The focus of the discussion lies in the audit procedures for operating expense general and administration expense accounts belonging to PT EPIK which is engaged in the hospitality sector. In general, KAP SUKSES has carried out audit procedures operating expense general and administration expense in accordance with applicable auditing standards, including the audit process according to Hayes, SA 315, SA 500, and SA 530. There were no findings of material misstatements so that it can be concluded that the accounts PT EPIK's operating expense general and administration expense have been presented fairly and in accordance with Indonesian standards. In addition, this internship report aims to provide self-reflection on the experiences that have been gained during the internship program, self-improvement plans for the future.