

## Evaluasi Prosedur Substantif di KAP "BLUE" pada Akun Kas-dan-Bank dan Piutang Pinjaman PT DNU = Evaluation on Substantive Procedures at KAP "BLUE" of PT DNU Cash-and-Bank and Loan Receivables Accounts

Sandrina Jasmin Avrilia, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20519663&lokasi=lokal>

---

### Abstrak

This internship report is constructed with the aim of evaluating the substantive procedures at KAP "BLUE" with regards to cash-and-bank account and loan receivables account in PT DNU, a non-listed company running in the field of professional services. The series of substantive procedures performed includes four Test of Details of Bank Confirmation, Cash-and-Bank Summary Schedule, Financial Risk Management, and Recalculation of Interest from Loan Receivables. In addition, this internship report also includes the author's self-reflection on the internship program carried out at KAP "BLUE". Generally, KAP "BLUE" has carried out audit procedures according to the applicable standards which is International Standards on Auditing (ISA) or also known as Standard Audit (SA) after the conversion by Indonesian Institute of Certified Public Accountants (IAPI).

Key words: Cash-and-bank, loan receivables, interest from loan receivables, substantive procedures, audit procedures, self-reflection

.....Laporan magang ini dibuat dengan tujuan untuk mengevaluasi prosedur substantif di KAP "BLUE" terhadap rekening kas-dan-bank dan piutang pinjaman PT DNU, perusahaan non-listed yang bergerak di bidang jasa profesional. Rangkaian prosedur substantif yang dilakukan meliputi uji empat Test of Details yaitu Konfirmasi Bank, Jadwal Ikhtisar Kas dan Bank, Manajemen Risiko Keuangan, dan Perhitungan Ulang Bunga Piutang Pinjaman. Selain itu, laporan magang ini juga mencakup refleksi diri dari penulis pada program magang yang dilakukan di KAP "BLUE". Secara umum, KAP "BLUE" telah melaksanakan prosedur audit sesuai standar yang berlaku yaitu International Standards on Auditing (ISA) atau disebut juga Standard Audit (SA) setelah dikonversi oleh Ikatan Akuntan Publik Indonesia (IAPI).

Kata kunci; Kas-dan-bank, piutang pinjaman, bunga atas piutang pinjaman, prosedur substantif, prosedur audit, refleksi diri