

Evaluasi prosedur audit substantif terhadap akun kas dan bank PT RTL dan PT HMP = Evaluation of substantive audit procedures on cash and banks of PT RTL and PT HMP

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit substantif yang dilakukan oleh KAP JKL periode 2021 terhadap akun kas dan bank PT RTL dan PT HMP berdasarkan program audit KAP JKL. PT RTL merupakan induk dari PT HMP yang bergerak di bidang manajemen perhotelan dan jasa hotel itu sendiri dengan membawa desain interior kesenian lokal. Sementara, PT HMP merupakan perusahaan yang hanya bergerak pada jasa perhotelan. Prosedur audit substantif yang dilakukan terdiri atas lead schedule (sheet), analytical review, membandingkan rekening koran kas di bank dengan saldo kas di neraca saldo, konfirmasi bank (eksternal), serta cash opname dan rollback. Evaluasi dilaksanakan dengan membandingkan prosedur audit substantif atas akun Kas dan Bank PT RTL dan PT HMP berdasarkan program audit KAP JKL dengan prosedur audit dalam buku referensi auditing dan Standar Audit (SA) yang diterbitkan oleh Institut Akuntan Publik Indonesia (IAPI). Berdasarkan hasil evaluasi yang dilaksanakan, keenam prosedur substantif yang dilakukan sudah sesuai dengan prosedur audit dalam buku referensi auditing dan standar audit yang berlaku serta memenuhi asersi yang diuji.

.....This internship report aims to evaluate the substantive audit procedures that have performed by KAP JKL for the 2021 period on the cash and bank accounts of PT RTL and PT HMP based on the KAP JKL audit program. PT RTL is the parent of PT HMP which is engaged in hotel management and hotel services itself by BPInging interior designs of local art. Meanwhile, PT HMP is a company that only operates in hospitality services. The substantive audit procedures that have been carried are consist of a lead schedule (sheet), analytical review, comparing cash bank statements with cash balances in the trial balance, bank confirmations (external), cash opname and rollback. The evaluation was carried out by comparing the substantive audit procedures for the Cash and Bank accounts of PT RTL and PT HMP based on the KAP JKL audit program with audit procedures in the auditing reference book and Auditing Standards (SA) published by the Indonesian Institute of Certified Public Accountants (IAPI). Based on the results of the evaluation carried out, the six substantive procedures that have been done were in accordance with the audit procedures in the auditing reference book and applicable audit standards and met the assertions tested.