

# The exploration of understanding the importance of audit working papers : A lesson learned in the field of underdeveloped reporting system at KAP Hansol = Eksplorasi pemahaman pentingnya kertas kerja audit : pembelajaran di bidang sistem pelaporan yang tertinggal di KAP Hansol

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## Abstrak

Laporan magang ini difokuskan pada temuan kertas kerja di kantor akuntan publik internasional, di KAP HANSOL. Perjalanan penulis untuk belajar dan belajar dari dunia nyata, selain dari ratusan teori yang dipelajari dan dipahami di bawah lingkungan yang terkendali. Beberapa teori akuntansi/audit seperti definisi & karakteristik kertas kerja, implikasi dari beberapa Standar Audit (SA), berbagai metode pengumpulan bukti yang tepat, proses pelaksanaan laporan keuangan, dan penerapan Pengujian Substantif telah dibandingkan antara apa telah diteorikan oleh para ahli dengan perusahaan CPA internasional. Teori diambil dari buku Arens (2017) dan Hayes (2015), dan kedua sumber tersebut terutama digunakan sebagai pedoman di seluruh esai, bersama dengan SA 500 dan 560. Hasil dari penelitian menunjukkan bahwa kelima teori tersebut telah diterapkan oleh KAP HANSOL. Di akhir laporan, penulis menunjukkan tanda-tanda peningkatan pemahaman tentang gagasan tanggung jawab serta berbagai ekspresi memerangi kebanggaan dan berusaha untuk kesempurnaan dalam konstruksi laporan keuangan.

.....This internship report is focused on the findings of a working paper within an international public accounting firm, at KAP HANSOL. The journey of the author to study and learn from the real world, aside from hundreds of theories studied and understood under a controlled environment. Multiple accounting/auditing theories such as definitions & characteristics of a working paper, implications of multiple Standards of Auditing (SA), various appropriate evidence-gathering methods, the process of conducting a financial statement, and application of Substantive Tests have been compared between what has been theorized by experts with an international CPA firm. Theories are taken from the books of Arens (2017) and Hayes (2015), and both sources were mainly used as the guidelines throughout the essay, along with the SA of 500 and 560. As a result, all 5 of the theories were on par with what was being operated in KAP HANSOL. At the end of the report, the author indicated signs of enhanced understanding of the idea of responsibility as well as multiple expressions of combating pride and the strive for perfection within the construction of the financial statement.