

Evaluasi Tiga Pilar Standar Audit KAP BORA terhadap proses audit PT A = Evaluation of the Three Pillars of Audit Standards of KAP BORA for PT A

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Abstrak

Laporan magang ini ditujukan untuk mengevaluasi proses audit, yang dilakukan oleh KAP BORA terhadap PT A. PT A merupakan perusahaan yang bergerak di bidang perdagangan umum, distributor, kontraktor, dan perindustrian. Evaluasi pada laporan magang ini difokuskan pada kesesuaian standar audit dalam proses audit KAP BORA terhadap PT A. Dalam evaluasi pengujian standar audit KAP BORA terhadap PT A, ditemukan bahwa terdapat ketidaksesuaian terhadap tiga pilar standar audit dalam pelaksanaan audit oleh KAP BORA. Dari kategori standar umum audit, standar Independence dan Due Professional Care belum terpenuhi karena KAP BORA mengaudit laporan keuangan konsolidasian PT A yang disusun oleh KAP BORA sendiri dan tidak terlihat adanya penerapan skeptisme profesional oleh KAP BORA. Dari kategori standar pekerjaan lapangan, standar Understanding the Entity, Environment, and Internal Control dan Sufficient Competent Audit Evidence belum terpenuhi karena belum terlihat adanya pemahaman KAP BORA terhadap kontrol intern PT A dan bukti audit yang didapatkan KAP BORA tidak cukup dan tepat. Kemudian dari kategori standar pelaporan, standar Expression of Opinion belum terpenuhi karena adanya beberapa ketidaksesuaian dalam pelaksanaan prosedur audit di KAP BORA sehingga opini audit yang dihasilkan memiliki kelemahan.

.....This internship report is intended for an audit project, which was carried out by KAP BORA for PT A. PT A is a company engaged in general trading, distributors, contractors, and industry. The evaluation of this internship report is focused on the compliancy of audit standards in the audit process of KAP BORA for PT A. In the evaluation of KAP BORA's standard audit of PT A, that there was a discrepancy with the three audit pillars in the implementation of audit by KAP BORA. From the general audit standard category, the Independence and Due Professional Care standards have not been met because KAP BORA audited the consolidated financial statements of PT A which was prepared by KAP BORA itself and there is no visible application of professional skepticism by KAP BORA. From the field work standard category, the Understanding the Entity, Environment, and Internal Control as well as the Sufficient Competent Audit Evidence standards have not been met because there is no visible understanding of KAP BORA on PT A's internal control and the audit evidence obtained by KAP BORA is not sufficient and appropriate. Then from the standard reporting category, Expression of Opinion has not been fulfilled due to several discrepancies in the implementation of audit procedures at KAP BORA therefore, the audit opinion produced has weaknesses.