

## Evaluasi Prosedur Audit Substantif atas Akun Utang Pajak Penghasilan PPh 21 PT ARB = Evaluation of Substantive Audit Procedures on ARB Entity's Income Tax Art 21 Payable

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### Abstrak

Laporan magang ini bertujuan membahas evaluasi prosedur audit yang dilakukan oleh KAP ASA atas akun Utang Pajak PPh 21 PT ARB. Proses audit yang dievaluasi merupakan proses audit yang dilakukan atas audit laporan keuangan PT ARB untuk periode yang berakhir pada Maret 20X1. Prosedur audit atas akun Utang PPh 21 yang dilakukan oleh KAP ASA mencakup prosedur vouching dan tracing. Prosedur vouching mencakup dokumen seperti Surat Pemberitahuan (SPT), Bukti Penerimaan Elektronik (BPE), Bukti Penerimaan Negara (BPN), dan dokumen lainnya. Prosedur tracing mencakup tie-up procedure dan equalization procedure. Secara keseluruhan, prosedur audit atas akun Utang PPh 21 yang dilakukan oleh KAP ASA telah sesuai dengan International Standard on Auditing (ISA), peraturan perundangan-undangan di bidang perpajakan, dan juga Steven Collings (2011).

.....This internship report aims to discuss the evaluation of substantive audit procedures carried out by KAP ASA on ARB Entity's Income Tax Art 21 Payable. The audit process that is evaluated is an audit process carried out on the audit of ARB Entity's 20X1 financial statement. The audit procedures for Income Tax Art 21 Payable carried out by KAP ASA includes vouching and tracing procedures. Vouching procedures are conducted for some supporting documents, such as Surat Pemberitahuan (SPT), Bukti Penerimaan Elektronik (BPE), Bukti Penerimaan Negara (BPN), and other documents. Tracing procedures include tie-up and equalization procedure. Overall, the audit procedures carried out by KAP ASA were in accordance with the International Standard on Auditing (ISA), laws and regulations in the field of taxation, as well as Steven Collings (2011).