

Evaluasi Prosedur Audit KAP ARM atas Akun Pendapatan PT XYZ = Evaluation of KAP ARM's Audit Procedure on PT XYZ's Revenue

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Abstrak

Laporan magang ini berisikan pembahasan terkait evaluasi prosedur audit yang dilaksanakan KAP ARM atas akun pendapatan PT XYZ untuk laporan keuangan yang berakhir pada 31 Desember 2021. PT XYZ merupakan perusahaan yang bergerak pada industri pupuk. Pembahasan dan evaluasi yang dilakukan mengacu pada perbandingan antara teori dan standar audit yang berlaku dengan praktik prosedur audit yang dilaksanakan selama magang. Prosedur audit pendapatan yang dilaksanakan adalah pengujian pengendalian dan prosedur substantif. Berdasarkan hasil evaluasi yang dilakukan, prosedur audit yang dilaksanakan KAP ARM telah sesuai dengan teori dan standar audit yang berlaku. Berdasarkan hasil pengujian pengendalian, tim audit KAP ARM menyimpulkan pengendalian internal PT XYZ sudah diimplementasikan secara efektif sekaligus berkontribusi dalam pencapaian asersi keterjadian, keakuratan, dan kelengkapan. Untuk prosedur substantif, tim audit KAP ARM menyimpulkan bahwa asersi keterjadian, keakuratan, kelengkapan, pisah batas, dan penyajian dan pengungkapan yang diuji dalam mendeteksi risiko salah saji material telah tercapai. Selain itu, laporan magang ini juga membahas terkait refleksi diri selama melakukan magang di KAP ARM.

.....This internship report contains a discussion regarding the evaluation of audit procedures carried out by KAP ARM on PT XYZ's revenue for the financial statements ending on December 31, 2021. PT XYZ is a fertilizer company. The evaluation and discussion that were conducted involved a comparison of the theory and applicable audit standards with the actual audit procedures that were carried out during the internship. Tests of controls and substantive procedures are conducted as part of revenue audit procedures. Based on the evaluation's findings, KAP ARM's auditing practices adhere to the standards and theory of auditing that are currently in use. Based on the result of test of controls, the audit team of KAP ARM concluded that PT XYZ's internal control had been implemented successfully and had helped to achieve the assertions of occurrence, accuracy, and completeness. For substantive procedures, the audit team of KAP ARM concluded that the assertions tested for occurrence, accuracy, completeness, cutoff, presentation, and disclosure in identifying the risk of material misstatement were satisfied for substantive procedures. In addition, this internship report also discusses self-reflection during an internship at KAP ARM.