

Evaluasi Prosedur Substantif KAP AHA atas Akun Kas dan Setara Kas PT XY = Evaluation of KAP AHA's Substantive Procedures for PT XY's Cash and Cash Equivalent Accounts

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur substantif yang dilakukan oleh KAP AHA atas akun kas dan setara kas PT XY untuk periode audit tahun 2021 suatu perusahaan properti. Evaluasi ini dilakukan dengan melihat kesesuaian prosedur substantif yang dilaksanakan oleh KAP AHA dengan referensi dan standar yang berlaku serta melihat ketercapaian asersi dari setiap prosedur yang dilaksanakan. Prosedur substantif yang dilaksanakan adalah membuat lead schedule, substantive analytical review procedures, cash count dan rollback, rekening koran kas di bank dan konfirmasi bank. Berdasarkan hasil evaluasi bahwa kelima prosedur substantif yang dilaksanakan telah sesuai dengan referensi dan standar yang berlaku untuk mendapatkan bukti audit yang sufficient dan appropriate serta telah mencapai seluruh asersi yang diuji seperti, completeness, accuracy, existence, cut off, right and obligation, serta presentation and disclosure.

.....This internship report aims to evaluate the substantive procedures carried out by KAP AHA on the cash and cash equivalents of PT XY for the 2021 audit period of a property company. This evaluation is carried out by looking at the suitability of the substantive procedures carried out by KAP AHA with applicable references and standards as well as seeing the achievement of the assertions of each procedure carried out. The substantive procedures carried out are making a lead schedule, substantive analytical review procedures, cash counts and rollbacks, cash checking accounts at banks and bank confirmations. Based on the evaluation results that the five substantive procedures carried out were in accordance with applicable references and standards to obtain sufficient and appropriate audit evidence and had achieved all the assertions tested, such as completeness, accuracy, existence, cut off, right and obligation, and presentation and disclosures.