

## Evaluasi Prosedur Audit Substantif Atas Akun Kas dan Setara Kas pada PT E = Evaluation of Substantive Audit Procedures for Cash and Cash Equivalent of PT E

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### Abstrak

Laporan magang ini bertujuan mengevaluasi kesesuaian prosedur audit yang dilakukan oleh tim audit KAP S atas akun kas dan setara kas pada PT E. PT E merupakan perusahaan yang bergerak di bidang telekomunikasi. Prosedur audit yang dilakukan terdiri dari pengujian rinci, pengujian rekonsiliasi bank, serta pengujian cut-off yang diantaranya ada kegiatan rekalkulasi, vouching, konfirmasi, serta inquiry untuk menguji asersi. Asersi yang diuji adalah completeness, existence, valuation, presentation and disclosure, dan rights and obligations. Evaluasi atas prosedur audit substantif dilakukan dengan membandingkan teori serta standar yang berlaku yaitu buku Hayes et al (2017), Arens et al (2020), dan Kieso et al (2015), serta standar berupa Standar Audit (SA), serta Pernyataan Standar Akuntansi Keuangan (PSAK) 2. Berdasarkan evaluasi yang dilakukan secara keseluruhan, prosedur audit substantif akun kas dan setara kas PT E sudah sesuai dengan teori serta standar yang berlaku.

.....This internship report aims to evaluate the substantive audit procedures performed by the audit team from KAP S on the cash and cash equivalents of PT E. PT E is a company engaged in the telecommunication industry. Audit procedures performed consists of test of detail, bank reconciliation test, as well as cut-off test, that include recalculation, vouching, confirmation, and inquiry activities to test assertions. The assertions tested are completeness, existence, valuation, presentation and disclosures, and rights and obligations. Evaluation of substantive audit procedures is carried out by comparing the theory and applicable standards from the book Hayes et al (2017), Arens et al (2020), and Kieso et al (2015), also applicable standards which are Standar Audit (SA), and Pernyataan Standar Akuntansi Keuangan (PSAK) 2. Based on the evaluations conducted, the audit procedures for PT E's cash and cash equivalents are in accordance with the existing theory and standards.