

Evaluasi prosedur audit pada akun accrued interest PT ABC akibat transaksi pihak berelasi = Audit procedures evaluation on PT ABC's accrued interest account due to related party transactions

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Abstrak

Laporan magang ini membahas mengenai evaluasi prosedur audit pada akun accrued interest PT ABC akibat transaksi pihak berelasi pada tanggal 31 Desember 2021. PT ABC merupakan perusahaan yang bergerak di bidang perkebunan, dan memiliki banyak subsidiary yang berasal dari induk perusahaan yang sama yaitu JKL Group. Untuk mendukung proses produksinya, PT ABC biasanya mengandalkan pendanaan melalui utang yang dipinjam melalui subsidiary- subsidiary. Subsidiary ini menurut standar audit yang berlaku, merupakan definisi pihak berelasi, yang kemudian membutuhkan prosedur audit khusus yang perlu dilakukan oleh auditor. Prosedur audit yang dilakukan merupakan pengujian substantif, khususnya pengujian terperinci, untuk menguji beberapa asersi seperti existence and occurrence, classification, dll. Prosedur yang dilakukan meliputi penyusunan lead schedule, pembagian nature transaksi, rekonsiliasi, agree balances ke kertas kerja konsolidasi, dan pembuatan jurnal penyesuaian untuk akun transaksi pihak berelasi. Asersi yang digunakan dalam pengujian substantif sudah sesuai dengan SA 315 dan semua tercapai berdasarkan hasil pengujian oleh auditor. Evaluasi atas prosedur audit dilakukan mengacu kepada beberapa standar dan teori yang berlaku, seperti SA 330, SA 550, dan SA 600. Hasil evaluasi menunjukkan bahwa prosedur audit yang dilakukan atas akun accrued interest PT ABC akibat transaksi pihak berelasi sudah sesuai dengan standar dan teori yang berlaku.

.....This internship report discusses the evaluation of audit procedures on PT ABC's accrued interest account due to related party transactions on December 31, 2021. PT ABC is a company engaged in the plantation sector, and has many subsidiaries originating from the same parent company, the JKL Group. To support the production process, PT ABC usually relies on funding through debt borrowed through subsidiaries. This subsidiary, according to applicable auditing standards, is the definition of a related party, which then requires special audit procedures that need to be carried out by the auditor. The audit procedures performed are substantive tests, especially tests of details, to test several assertions such as existence and occurrence, classification, etc. The procedures carried out include the preparation of a lead schedule, distribution of transaction nature, reconciliation, agree balances to consolidated statements of financial position, and making adjusting journal entries for related party transaction accounts. The assertions used in the substantive tests are in accordance with SA 315 and are all achieved based on the results of tests by the auditor.

Evaluation of audit procedures is carried out referring to several applicable standards and theories, such as SA 330, SA 550, and SA 600. The results of the evaluation show that the audit procedures carried out on PT ABC's accrued interest accounts due to related party transactions are in accordance with the standards and theories.