

Evaluation of the substantive test procedures on cash and cash equivalent account of PT SE = Evaluasi prosedur uji substantif pada akun kas dan setara Kas PT SE

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Abstrak

Laporan ini bertujuan untuk membahas dan mengevaluasi tentang pelaksanaan uji substantif oleh KAP AKH atas akun kas dan setara kas PT SE. PT SE merupakan perusahaan teknik kelautan yang melayani pelanggan terutama di industri pertambangan minyak & gas (migas) dan juga pertambangan batubara. Laporan ini akan berfokus pada tahap pengujian dan bukti serta prosedur audit substantif akun kas dan setara kas. Prosedur audit yang dilakukan mencakup pembuatan lead schedule, konfirmasi bank, perhitungan kas, dan rekonsiliasi bank. Berdasarkan evaluasi prosedur audit atas akun kas dan setara kas PT SE, dapat disimpulkan bahwa prosedur audit telah sesuai dengan teori yang berlaku. Disamping itu, di bagian akhir laporan ini juga berisikan refleksi diri penulis selama menjalani program magang di KAP AKH.

.....This report discusses and evaluates the substantive test by KAP AKH on PT SE's cash and cash equivalent accounts. PT SE is a marine engineering company that serves customers mainly in oil and gas mining industry as well as coal mining. This report will focus on the testing and evidence stages as well as substantive audit procedure for cash and cash equivalent accounts. The audit procedures carried out include the preparation of lead schedules, bank confirmation, cash count, and bank reconciliation. Based on the evaluation of the audit procedure on PT SE's cash and cash equivalent accounts, it can be concluded that the audit procedure is in accordance with the prevailing theory. In addition, this report also discusses the author's self-reflection during the internship program at KAP AKH.