

Evaluasi prosedur pengujian audit substantif atas akun piutang usaha PT XXX oleh KAP ZZZ = Evaluation of substantive audit testing procedures for PT XXX's account receivables by KAP ZZZ

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Abstrak

Laporan magang ini bertujuan mengevaluasi prosedur audit substantif atas akun piutang usaha PT XXX oleh KAP ZZZ. PT XXX merupakan perusahaan multi-finance yang menawarkan jasa sewa pembiayaan kendaraan. Pembahasan laporan ini difokuskan pada prosedur audit substantif yang terdiri atas prosedur rekonsiliasi konfirmasi, inspeksi pada kontrak sewa dan vouching pembayaran sewa. Asersi yang diuji adalah existence, completeness, accuracy, cutoff, dan rights and obligation. Evaluasi prosedur audit substantif dilakukan dengan membandingkan prosedur yang dijalankan KAP ZZZ dengan teori serta standar audit yang berlaku. Berdasarkan hasil evaluasi, prosedur audit substantif atas piutang usaha yang dijalankan KAP ZZZ terbukti telah sesuai dengan teori dan standar audit yang berlaku dan asersi yang diuji telah terpenuhi.

.....This internship report aims to evaluate the substantive audit procedures of the accounts receivable accounts of PT XXX by KAP ZZZ. PT XXX is a multi-finance company that offers vehicle finance leasing services. This report's discussion focuses on substantive audit procedures, which consist of confirmation reconciliation procedures, inspections on lease contracts, and lease payment vouching. The assertions tested are existence, completeness, accuracy, cutoff, and rights and obligations. Evaluation of substantive audit procedures is carried out by comparing the procedures carried out by KAP ZZZ with the applicable auditing theories and standards. Based on the evaluation results, the substantive audit procedures for accounts receivable carried out by KAP ZZZ are proven to be in accordance with the applicable auditing theories and standards and the assertions tested have been fulfilled.