

Evaluasi Prosedur Audit KAP RV atas Akun Utang, Piutang, dan Transaksi Antar-Entitas PT SHB = Evaluation of KAP RV Audit Procedures for Accounts Payable, Accounts Receivable, and Intercompany Transactions of PT SHB

Kinasha Nadindya, author

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Abstrak

Laporan magang ini disusun untuk melakukan evaluasi terhadap prosedur audit yang dijalankan oleh KAP RV terhadap akun utang, piutang, dan transaksi antar-entitas PT SHB untuk periode yang berakhir pada 31 Desember 2022. PT SHB merupakan perusahaan yang bergerak di bidang logistik. Prosedur audit yang menjadi fokus dari laporan magang ini adalah prosedur substantif yang terdiri dari penyusunan lead sheet, test of agreement to subledger, aging test, tes atas penilaian utang dan piutang, prosedur konfirmasi, dan subsequent events. Atas pelaksanaan prosedur-prosedur tersebut akan dievaluasi kesesuaiannya dengan teori dan standar yang berlaku, seperti teori empat fase dalam proses audit Hayes et al. (2014), serta Standar Audit (SA) yang meliputi SA 550, SA 330, SA 520, SA 505, dan SA 560. Hasil evaluasi menunjukkan bahwa prosedur audit yang dilakukan KAP RV atas akun utang, piutang, dan transaksi antar-entitas PT SHB telah sesuai dengan teori dan standar yang berlaku. Dilakukan juga refleksi diri terkait perasaan dan pengalaman selama menjalani magang di KAP RV, yang menghasilkan rencana lebih lanjut untuk masa depan penulis.

.....This internship report is prepared to evaluate the audit procedures carried out by KAP RV on payables, receivables, and intercompany transactions of PT SHB for the period ending December 31, 2022. PT SHB is a company engaged in logistics business. The audit procedures that are the focus of this internship report are substantive procedures consisting of preparation of lead sheets, test of agreement to subledger, aging tests, tests of payables and receivables valuation, confirmation procedures, and subsequent events. The implementation of these procedures will be evaluated for whether they are in accordance with applicable theories and standards, such as the four-phase theory in the audit process Hayes et al. (2014), as well as Auditing Standards (SA) which include SA 550, SA 330, SA 520, SA 505, and SA 560. The evaluation results show that the audit procedures carried out by KAP RV on payables, receivables, and intercompany transactions of PT SHB have been carried out in accordance with the applicable theory and standards. Self-reflection was also carried out regarding feelings and experiences while undergoing an internship at KAP RV, which resulted in further plans for the future of the writer.