

# Evaluasi Prosedur Quality Assurance Tahap Draft Report Review pada KAP WCS = Evaluation of Quality Assurance Procedures in Draft Report Review Stage in Public Accounting Firm WCS

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## Abstrak

Laporan magang ini bertujuan untuk mengevaluasi kesesuaian proses implementasi prosedur Quality Assurance Tahap Draft Report Review pada KAP WCS terhadap Flowchart yang dimiliki KAP WCS. Flowchart tersebut yang digunakan tersebut berbasis pada Standar Audit 220 (SA 220) dan Standar Pengendalian Mutu 1 (SPM 1). Berdasarkan hasil evaluasi, Divisi Quality Assurance KAP WCS telah melaksanakan prosedur Quality Assurance Tahap Draft Report Review dengan petunjuk teknis yang dimiliki oleh KAP WCS. Rekomendasi yang diberikan diharapkan dapat dijadikan sebagai sarana evaluasi apabila jika diperlukan oleh KAP WCS. Selanjutnya, pengalaman magang di KAP WCS selama tiga bulan ini menjadi bahan evaluasi dalam menentukan tindak lanjut yang akan dilakukan pada masa mendatang.

.....This internship report aims to evaluate suitability of the process of implementing the Quality Assurance procedures in Draft Report Review Stage at KAP WCS with Flowchart established by KAP WCS. The flowchart used is based on Auditing Standard 220 (AS 220) and Quality Control Standard 1 (QCS 1). Based on the results of the evaluation, the Quality Assurance Division of KAP WCS has implemented Quality Assurance procedure in Draft Report Review Stage with the technical instructions owned by KAP WCS. The recommendations given are expected to be used as an evaluation tool if needed by KAP WCS. Furthermore, the internship experience at KAP WCS for three months which will be used as evaluation material in determining the follow-up to be carried out in the future.