

Evaluasi Prosedur Audit Substantif Akun Kas dan Setara Kas Pada PT Snowie = Evaluation of Substantive Audit Procedures on PT Snowie's Cash and Cash Equivalent Accounts

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Abstrak

Laporan magang bertujuan mengevaluasi prosedur audit substantif pada akun kas PT Snowie per 31 Desember 2022. PT Snowie merupakan produsen minyak kelapa sawit. Evaluasi bertujuan menilai kesesuaian prosedur audit substantif dengan standar audit (SA) 315 tentang Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material Melalui Pemahaman atas Entitas dan Lingkungannya dan SA 500 terkait bukti audit dan Asersi yang diuji, yaitu completeness, accuracy, cut-off, existence/occurrence, rights & obligations, dan presentation & disclosure. Prosedur audit substantif sudah sesuai dengan SA 315 dan SA 500. Auditor perlu meningkatkan keandalan bukti audit dengan memperoleh bukti secara independen dari klien dan otomatisasi cover lead.

.....This internship report evaluates the substantive procedures on PT Snowie's Cash for the period ending December 31, 2022. PT Snowie is an oil palm producer. The evaluation assess the compliance of substantive procedures with relevant auditing standards (SA) 315 regarding Identifying and Assessing the Risks of Material Misstatement and SA 500 regarding Audit Evidence. Assertion assessment includes the assertions of completeness, accuracy, cut-off, existence/occurrence, rights & obligations, presentation & disclosure. The substantive procedures for the cash are in accordance with SA 315 and SA 500. Auditors need to obtain independent sources to improve reliability on audit evidence and automate lead cover.