

Evaluasi Prosedur Uji Substansif untuk Akun Hutang Usaha di PT Havona = Evaluating the Implementation of Substantive Test Procedures for Accounts Payable at PT Havona

Khalif Ikrima, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920523110&lokasi=lokal>

Abstrak

Laporan magang ini difokuskan pada evaluasi implementasi prosedur audit atas akun hutang usaha pada PT Havona, sebuah perusahaan hiburan. Laporan ini juga mencakup refleksi diri penulis selama periode magang. Akun hutang usaha PT Havona terdiri dari hutang kepada pihak ketiga yang berasal dari aktivitas operasional mereka, serta hutang kepada pihak terkait yang melibatkan utang kepada pihak terkait. Sebagai karyawan magang, penulis secara aktif berpartisipasi dalam tugas-tugas terkait prosedur audit atas akun hutang usaha, seperti menyusun jadwal utama, menyusun surat blank confirmation, melakukan rekonsiliasi saldo akhir, menilai aging schedule, dan melakukan uji pembayaran subsequent. Evaluasi prosedur audit mengikuti konsep-konsep audit berdasarkan Standar Auditing Internasional dan Standar Audit Indonesia (SA). Meskipun beberapa prosedur sejalan dengan standar masing-masing, langkah-langkah tambahan telah diidentifikasi untuk melengkapi prosedur audit KAP HLN atas audit akun hutang usaha PT Havona. Rekomendasi-rekomendasi tersebut antara lain melakukan prosedur analitis yang lebih mendalam dan penilaian aging schedule yang lebih baik. Selain itu, disarankan untuk mempertimbangkan prosedur alternatif uji kewajiban yang tidak tercatat dan uji pemotongan, serta prosedur yang melibatkan penggunaan faktur vendor dan bukti tambahan lainnya. Mengenai refleksi diri, hasil positif seperti adaptabilitas, fleksibilitas, komunikasi efektif, dan pendekatan kerja proaktif diamati. Namun, juga dihadapi tantangan terkait kerja jarak jauh, memenuhi batas waktu, dan memenuhi harapan. Analisis mendalam dilakukan untuk mengidentifikasi penyebab-penyebab yang mendasari dan mengejar perbaikan pribadi sesuai dengan itu.

.....This internship report focuses on evaluating the implementation of audit procedures on accounts payable at PT Havona, an entertainment company. The report also includes the author's self-reflection during the internship period. PT Havona's accounts payable comprise third-party payables which derived from their operational activities, as well as related-party payables involving debts owed to associated parties. As an intern, the author actively participated in tasks related to the audit procedures for accounts payable, such as preparing lead schedules, blank confirmation letters, reconciling ending balances, assessing aging schedules, and conducting subsequent payment tests. The evaluation of the audit procedures follows auditing concepts based on the International Standards on Auditing and Indonesian Auditing Standards (SA). While some procedures aligned with their respective standards, additional measures have been identified to improve KAP HLN's audit procedures for the audit of PT Havona's accounts payable. Among those recommendations are to perform a more thorough analytical procedure and aging schedule assessment. Additionally, it is advised to consider alternative procedures of unrecorded liability test and cutoff test, as well as procedures involving the use of vendor invoices and other additional evidence. Regarding self-reflection, positive outcomes like adaptability, flexibility, effective communication, and a proactive work approach were observed. However, challenges related to remote work, meeting deadlines, and meeting expectations were also faced. A detailed analysis was made to identify the underlying causes and pursue personal improvements accordingly.