

## Evaluasi Prosedur Audit Substantif KAP RJ terhadap Akun Pendapatan PT JILIN = Evaluation of Substantive Audit Procedures for Revenue Account PT JILIN

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### Abstrak

Penulisan laporan magang ini bertujuan untuk mengevaluasi dan memberikan rekomendasi atas prosedur audit substantif KAP RJ terhadap akun pendapatan PT JILIN dengan mengacu pada aturan dan standar audit yang berlaku sebagai kerangka evaluasi. Evaluasi dilakukan terhadap lead schedule, rekonsiliasi buku besar, test of details, dan prosedur cut-off akun pendapatan PT JILIN kemudian memberi kesimpulan dan rekomendasi berdasarkan evaluasi tersebut. Sehubungan dengan evaluasi yang telah dilakukan, hasil evaluasi menyatakan bahwa secara keseluruhan prosedur yang diterapkan dalam audit substantif akun pendapatan PT JILIN telah sesuai dengan standar audit dan teori yang berlaku. Selain itu, laporan magang ini juga membahas mengenai refleksi diri penulis selama melaksanakan kegiatan magang di KAP RJ. Penulis menjelaskan evaluasi, analisis, hingga kesimpulan terhadap beberapa pengalaman yang berkesan dari kegiatan magang, kemudian menentukan tindak lanjut yang perlu dilakukan untuk dapat mengembangkan potensi dan kualitas diri penulis.

.....The purpose of this internship report is to evaluate and provide recommendations on KAP RJ's substantive audit procedures for PT JILIN's revenue accounts by referring to the applicable auditing rules and standards as an evaluation framework. Evaluation is carried out on the lead schedule, ledger reconciliation, test of details, and PT JILIN's revenue account cut-off procedure and then provides conclusions and recommendations based on this evaluation. With respect to the evaluation that has been carried out, the results of the evaluation stated that overall, the procedures applied in the substantive audit of PT JILIN's revenue account in accordance with applicable auditing standards and theories. In addition, this internship report also discusses the author's self-reflection while carrying out internship activities at KAP RJ. The author describes the evaluation, analysis, and conclusions on several memorable experiences from the internship activities, then determines the follow-up actions that need to be done to be able to develop the potential and quality of the writer.