

Evaluasi Prosedur Pengujian Rinci KAP KJM atas Akun Utang Usaha PT CPR = Evaluation of Test of Detail Procedures Performed by KAP KJM for Account Payable of PT CPR

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur pengujian rinci KAP KJM atas akun utang usaha PT CPR yang merupakan perusahaan pendistribusi produk bahan kimia. Prosedur pengujian rinci yang dilakukan adalah membuat lead schedule, footing dan tie up, uji revaluasi atas transaksi dalam mata uang asing, konfirmasi kepada pemasok, roll forward, prosedur alternatif atas konfirmasi yang tidak dibalas, cut off testing sebelum dan sesudah periode tutup buku, dan search for unrecorded liabilities (SURL). Berdasarkan hasil evaluasi yang dilakukan dengan membandingkan prosedur audit yang dijalani KAP KJM dengan teori dan standar yang berlaku, disimpulkan bahwa KAP KJM telah menjalankan praktik audit yang telah sesuai. Laporan magang ini juga membahas refleksi diri selama kegiatan magang di KAP KJM dan rencana tindak lanjut untuk perbaikan penulis kedepannya.

This internship report aims to evaluate test of detail procedures for account payable performed by KAP KJM to PT CPR, a company that distribute chemical products. Test of detail procedures performed by KAP KJM are making lead schedule, footing and tie up, revaluation tests on foreign currency transactions, confirmation to suppliers, roll forward, alternative procedure, cut off testing, and search for unrecorded liabilities (SURL). Based on the results of evaluations conducted by comparing test of detail procedures performed by KAP KJM with the applicable theories and standards, it is concluded that KAP KJM has carried out appropriate audit practices. This internship report also discusses self-reflection during internship activities at KAP KJM and the follow-up plans for the writer's future improvement.