

# Evaluasi Prosedur Audit Substantif atas Akun Utang Pajak PPh Pasal 23, PPh Pasal 4 ayat (2), dan PPN pada PT SVT = Evaluation of Substantive Audit Procedures for Taxes Payable Account of Income Tax Article 23, Income Tax Article 4 paragraph (2), and VAT at PT SVT

Batrisyia Izzati Ardhie, author

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## Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit substantif yang dilaksanakan KAP PLEDIS atas akun utang pajak PPh pasal 23, PPh pasal 4 ayat (2), dan PPN pada PT SVT. Pembahasan mencakup evaluasi kesesuaian implementasi prosedur substantif pengujian rinci akun utang pajak tersebut dengan teori, peraturan perpajakan, dan standar audit. Dari hasil pembahasan tersebut, dapat disimpulkan bahwa prosedur substantif pengujian rinci atas akun utang pajak PPh Pasal 23, PPh Pasal 4 ayat (2), dan PPN yang dijalani KAP PLEDIS terhadap PT SVT sudah sesuai dengan teori, standar audit, serta peraturan perpajakan yang berlaku.

.....This internship report aims to evaluate the substantive audit procedures carried out by KAP PLEDIS on the taxes payable accounts of Income Tax article 23, Income Tax article 4 paragraph (2), and VAT at PT SVT. The analysis includes evaluating the implementation of substantive procedure test of detail for the taxes payable account with audit theory, taxation, and audit standard. From the discussion, it is concluded that the substantive procedure test of detail for taxes payable accounts of Article 23 Income Tax, Article 4 Income Tax paragraph (2), and VAT PT SVT are in accordance with theory, audit standards, and applicable tax regulations.