

Evaluasi Prosedur Audit Substantif atas Akun Kas dan Setara Kas pada PT IPS = Evaluation of Substantive Audit Procedures for Cash and Cash Equivalents Accounts on PT IPS

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Abstrak

Laporan magang ini membahas mengenai evaluasi prosedur audit substantif atas akun kas dan setara kas pada PT IPS untuk penugasan audit interim periode 30 September 2022 serta refleksi diri yang dilakukan penulis dalam menjalani program magang selama tiga bulan di KAP KIM. Prosedur audit yang dilakukan adalah prosedur substantif baik prosedur analitis substantif serta pengujian terperinci seperti mempersiapkan konfirmasi bank, pengujian rekening koran, pengujian petty cash, dan pengujian sertifikat deposito. Evaluasi dilakukan dengan membandingkan prosedur yang dilaksanakan dengan teori dan standar yang berlaku seperti SA 315, SA 330, SA 500, SA 505, dan SA 520. Hasil evaluasi menunjukkan pelaksanaan prosedur telah sesuai dengan teori dan standar yang berlaku.

.....This internship report discusses the evaluation of substantive audit procedures for cash and cash equivalents accounts at PT IPS for the interim audit period September 30, 2022, as well as the self-reflection during the three month internship program at KAP KIM. The audit procedures performed include substantive analytical procedures and tests of detail such as preparing bank confirmations, testing bank reconciliations, testing petty cash, and testing certificate of time deposit. The evaluation is conducted by comparing the implemented procedures with applicable theories and standards such as SA 315, SA 330, SA 500, SA 505, and SA 520. The results of the evaluation show that the implementation procedure is in accordance with the applicable theory and standards.