

Evaluasi Prosedur Substantif KAP ABC Atas Akun Kas Dan Setara Kas PT XYZ Tahun 2022 = Evaluation of KAP ABC's Substantive Procedures for PT XYZ's Cash and Cash Equivalent Accounts in 2022

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Abstrak

Laporan magang ini bertujuan mengevaluasi prosedur substantif yang dilakukan oleh KAP ABC terhadap akun kas dan setara kas PT XYZ periode 2022. PT XYZ merupakan perusahaan yang bergerak dalam industri jasa pelayanan bagi penumpang suatu transportasi publik. Evaluasi dilakukan dengan melihat kesesuaian prosedur substantif yang dilaksanakan KAP ABC dengan referensi dan standar yang berlaku serta melihat ketercapaian asersi dari setiap prosedur yang dilaksanakan. Hasil evaluasi menunjukkan bahwa sebagian besar dari prosedur substantif yang dilaksanakan telah sesuai dengan teori dalam referensi dan standar audit yang berlaku untuk mendapatkan bukti audit secara sufficient dan appropriate serta telah mencapai seluruh asersi yang diuji seperti, completeness, accuracy, existence, cut off, right and obligation, serta presentation and disclosure.

.....This internship report aims to evaluate the substantive procedures carried out by KAP ABC on PT XYZ's cash and cash equivalent accounts for the 2022 period. PT XYZ is a company engaged in the service industry for passengers of public transportation. The evaluation is carried out by looking at the suitability of the substantive procedures carried out by KAP ABC with the applicable references and standards and by looking at the achievement of the assertions of each procedure carried out. The results of the evaluation show that most of the substantive procedures carried out are in accordance with the theory in the references and applicable auditing standards to obtain sufficient and appropriate audit evidence and have achieved all the assertions tested such as, completeness, accuracy, existence, cut off, right and obligation, as well as presentation and disclosure.