

Analisis Prosedur Audit Substantif KAP RSK atas Akun Pendapatan PT KCL Indonesia = Analysis of KAP RSK Audit Procedure substantive on PT KCL Indonesia Indonesia's Revenue

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Abstrak

Laporan magang ini membahas terkait analisis prosedur audit substantif yang dilakukan oleh KAP RSK atas akun pendapatan PT KCL Indonesia periode yang berakhir 31 Desember 2022. Evaluasi prosedur audit dilakukan melalui perbandingan antara praktik-praktik yang dilakukan atas akun pendapatan oleh KAP RSK dengan kerangka evaluasi yang terdiri dari standar audit dan teori yang relevan terkait audit. Hasil evaluasi atas prosedur audit yang telah dilakukan oleh KAP RSK telah sesuai dengan standar audit dan teori yang berlaku. Selain evaluasi, laporan magang ini juga menjelaskan refleksi diri penulis berdasarkan pengalaman yang dialami selama mengikuti kegiatan magang selama di KAP RSK.

.....This internship report discusses the analysis of substantive audit procedures performed by KAP RSK on PT KCL Indonesia's revenue accounts for the period ended December 31, 2022. The evaluation of audit procedures is carried out through a comparison between the practices carried out on revenue accounts by RSK Public Accounting with an evaluation framework consisting of audit standards and relevant theories related to auditing. The results of the evaluation of audit procedures that have been performed by KAP RSK are in accordance with applicable audit standards and theories. In addition to evaluation, this internship report also explains the author's self-reflection based on the experience experienced during the internship while at KAP RSK.