

# Evaluasi Prosedur Audit Substantif atas Kas dan Setara Kas PT Mythical oleh KAP Glory = Evaluation of Substantive Audit Procedures on Cash and Cash Equivalents of PT Mythical by KAP Glory

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## Abstrak

Laporan magang ini membahas tentang evaluasi prosedur audit substantif oleh KAP Glory atas akun kas dan setara kas dalam laporan keuangan PT Mythical periode 31 Desember 2022. PT Mythical adalah induk perusahaan dalam industri multi-sector holdings yang menjalankan kegiatan usaha melalui anak perusahaan mereka. Dalam laporan magang ini dilakukan evaluasi berdasarkan teori, kepatuhan atas Standar Audit maupun PSAK, dan asersi manajemen dalam prosedur audit substantif. Prosedur audit yang dilakukan, antara lain penyusunan lead schedule, detail kas dan setara kas, SAR, cash count and rollback, pengecekan rekening koran, konfirmasi bank, dan pengujian time deposit. Prosedur audit substantif akun kas dan setara kas dalam evaluasi prosedur audit terhadap teori dan kepatuhan akan standar yang berlaku telah dapat disajikan secara wajar dan bebas dari salah saji material.

..... This internship report discusses the evaluation of substantive audit procedures by KAP Glory on cash and cash equivalent accounts in PT Mythical's financial statements for the period December 31, 2022. PT Mythical is a holding company in multi-sector holdings industry that carries out business activities through its subsidiary companies. In this internship report evaluation based on theory, compliance with Auditing Standards and PSAK, and management's assertions in substantive audit procedures. Audit procedures include preparing lead schedules, detailing cash and cash equivalents, SAR, cash counts and rollbacks, checking bank statements, bank confirmations, and testing time deposits. Substantive audit procedures for cash and cash equivalent accounts in evaluating audit procedures against theory and compliance with applicable standards have been presented fairly and clear from material misstatement.