

Evaluasi atas Prosedur Analitis Substantif Three-Way Correlation atas Akun Pendapatan, Piutang, dan Kas pada PT. ATT = Evaluation of Three-Way Correlation Substantive Analytical Procedures for Revenue, Trade Receivables and Cash Accounts at PT. ATT

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Abstrak

Laporan magang ini disusun sebagai bentuk evaluasi atas prosedur analitis substantif melalui korelasi tiga arah antara akun pendapatan, piutang, dan kas pada PT. ATT untuk pelaporan periode interim yang berakhir pada tanggal 30 September 2022, serta untuk melaksanakan refleksi diri atas pelaksanaan magang dan tindak lanjut yang harus dilaksanakan penulis. Hasil evaluasi prosedur analitis substantif menunjukkan asersi keterjadian, kelengkapan, dan valuasi dari ketiga akun PT. ATT telah dilaksanakan sesuai dengan standar audit, prosedur audit, dan penilaian profesional auditor.

.....This internship report was prepared as a form of evaluation of substantive analytical procedures through a three-way correlation between revenue, trade receivable and cash accounts at PT. ATT for reporting for the interim period ending on September 30, 2022, as well as for carrying out self-reflection on the implementation of the internship and follow-up that the author must carry out. The results of the evaluation of substantive analytical procedures show the occurrence, completeness, and valuation assertions of the three accounts of PT. ATT has been carried out in accordance with auditing standards, audit procedures, and the auditor's professional judgment.