

Evaluasi Prosedur Substantif KAP PIA terhadap Akun Pendapatan PT AAA = Evaluation of KAP PIA Substantive Procedure on PT AAA Revenue Account

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Abstrak

Laporan magang ini membahas dan mengevaluasi prosedur substantif yang dilakukan KAP PIA atas akun pendapatan PT AAA yang bergerak di bidang industri kimia, serta untuk melakukan refleksi diri selama periode magang. Prosedur audit substantif ini bertujuan untuk merespon risiko yang dinilai setelah memastikan kesesuaian perlakuan akuntansi atas akun pendapatan dengan PSAK 72 dan memperoleh asurans dalam merumuskan opini atas laporan keuangan PT AAA periode 31 Desember 2022. KAP PIA melakukan prosedur substantif berupa pengujian substantif transaksi dan pengujian detail saldo. Berdasarkan hasil evaluasi, prosedur audit substantif KAP PIA terhadap akun pendapatan PT AAA telah sesuai dengan standar yang berlaku.

.....This report discusses and evaluates substantive procedure conducted by KAP PIA on PT AAA revenue account which engaged in chemical industry, and to make self-reflection during the internship period. The substantive audit procedure aims to respond on assessed risk after ensuring if the accounting treatment is based on PSAK 72 and to obtain assurance on developing opinion on PT AAA financial statement for the period of December 31, 2022. KAP PIA executed substantive procedures which are transaction substantive tests of transaction and tests of details of balances. Based on the evaluation result, KAP PIA substantive audit procedure on PT AAA revenue account is in accordance with applicable standards.