

## Evaluasi Prosedur Substantif KAP "White" Atas Akun Kas dan Bank serta Pinjaman Pada PT Slate = Evaluation on Substantive Procedures at KAP "White" of PT Slate Cash and Bank and Loans Accounts

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### Abstrak

Laporan magang ini mengevaluasi prosedur substantif yang dilakukan KAP "White" atas akun kas dan bank serta pinjaman PT Slate. Prosedur audit substantif yang dilakukan berupa uji Konfirmasi Bank, uji Rekonsiliasi Bank dan Translasi Mata Uang Asing, serta uji Penghitungan Ulang Bunga dari Pinjaman. Hasil evaluasi atas prosedur substantif menunjukkan KAP "White" telah melakukan prosedur substantif sesuai dengan standar audit yang berlaku berdasarkan standar yang diterbitkan oleh International Standards on Auditing (ISA). Laporan magang ini juga mencakup refleksi diri penulis atas pengalaman magang yang telah dijalani. Hasil refleksi diri penulis menunjukkan adanya pelajaran penting yang didapatkan dari masa magang baik secara teknis maupun non-teknis.

.....This internship report evaluates the substantive procedures performed by KAP "White" on PT Slate's cash and bank and loan accounts. Substantive audit procedures performed include Bank Confirmation test, Bank Reconciliation and Foreign Currency Translation test, and Loan Interest Recalculation test. The results of the evaluation of substantive procedures show that KAP "White" has performed substantive procedures in accordance with applicable audit standards based on the standards issued by the International Standards on Auditing (ISA). This internship report also includes the author's self-reflection on the internship experience. The results of the author's self-reflection show that there are important lessons learned from the internship period both in technical skills and non-technical skills.