

Evaluasi atas Prosedur Audit Kas dan Setara Kas PT LPMN = Evaluation of Audit Procedures for Cash and Cash Equivalents of PT LPMN

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Abstrak

Laporan magang ini bertujuan mengevaluasi ketepatan prosedur audit yang dilakukan oleh tim audit KAP ADR atas akun kas dan setara kas PT LPMN. PT LPMN merupakan perusahaan yang bergerak di jasa penyewaan properti logistik. Prosedur audit yang dilaksanakan untuk mengumpulkan bukti audit terdiri dari prosedur analitis substantif dan uji rinci termasuk inspeksi dan konfirmasi eksternal kepada pihak bank. Seluruh prosedur bertujuan menguji asersi yaitu *completeness, accuracy, cut off, existence/occurrence, rights and obligations*, serta *presentation and disclosure*. Evaluasi prosedur audit dilakukan dengan membandingkan dengan teori dan standar yang berlaku, seperti buku Hayes *et al* (2017), Arens *et al* (2017), Kieso *et al* (2015), Pernyataan Standar Akuntansi Keuangan (PSAK) 2 dan Standar Audit (SA). Berdasarkan evaluasi yang dilakukan, secara keseluruhan, prosedur audit atas akun kas dan setara kas PT LPMN sudah sesuai dengan teori dan standar yang berlaku.

.....This internship report aims to evaluate the appropriateness of the audit procedures performed by the audit team from KAP ADR on the cash and cash equivalents of PT LPMN. PT LPMN itself is a company engaged in logistic property rentals. The audit procedures carried out to collect audit evidence consist of substantive analytical procedures and test of details, including inspections and external confirmation to the bank. All these procedures aim to test assertions, namely completeness, accuracy, cut off, existence/occurrence, rights and obligations, and presentation and disclosure. The evaluation of audit procedures was performed by comparing to several theories and standards, such as Hayes *et al* (2017), Arens *et al* (2017), Kieso *et al* (2015), Pernyataan Standar Akuntansi Keuangan (PSAK) 2 dan Standar Audit (SA). Based on the evaluation, the audit procedures for PT LPMN's cash and cash equivalents are in accordance with the prevailing theory and standards.