

## Evaluasi Prosedur Audit Substantif Atas Akun Kas dan Setara Kas PT ABC oleh KAP Bright = Evaluation of Substantive Audit Procedures on Cash and Cash Equivalents Accounts of PT ABC by KAP Bright

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### Abstrak

Laporan magang ini membahas evaluasi prosedur pengujian audit substantif atas akun kas dan setara kas yang dilakukan oleh KAP Bright pada klien PT ABC, perusahaan di sektor pariwisata yang menghubungkan pihak hotel sebagai vendor dengan calon tamu melalui platform pemesanan hotel. Dalam laporan magang ini, evaluasi dilakukan berdasarkan teori, kepatuhan terhadap Standar Audit, PSAK, dan asersi manajemen dalam melakukan prosedur audit substantif. Prosedur audit yang dilakukan meliputi pembuatan working paper yang mencakup penyusunan lead schedule, nature account, detail cash and cash equivalents, pengecekan ke rekening koran bank (reconciliation bank statement), pengujian confirmation bank statement, dan summary of client late adjustment. Pada saat aktivitas magang berlangsung, penulis mengidentifikasi temuan pada prosedur audit terkait selisih kurs pada akun Cash on Bank (USD) milik PT ABC, yang membutuhkan penyesuaian karena ketidaktepatan pencatatan kurs. Selisih kurs ini telah teridentifikasi tidak material. Rekomendasi KAP Bright kepada PT ABC meliputi perlunya pencatatan kurs secara berkala serta penyesuaian bulanan untuk memastikan akurasi laporan keuangan. Berdasarkan hasil evaluasi yang dilakukan, prosedur audit yang dilakukan KAP Bright telah sesuai dengan teori, standar audit, dan standar akuntansi yang berlaku. Dengan demikian, audit yang dilakukan terhadap akun kas dan setara kas PT ABC oleh KAP Bright terbukti memenuhi standar audit dan teori yang berlaku dengan didukung oleh bukti audit yang memadai. Dalam laporan magang ini, penulis juga mengulas tentang refleksi diri berdasarkan pengalaman yang didapat selama masa magang di KAP Bright.

.....This internship report discusses the evaluation of substantive audit testing procedures on cash and cash equivalents conducted by KAP Bright for their client PT ABC, a company in the tourism sector that connects hotels as vendors with potential guests through a hotel booking platform. Within this internship report, the evaluation was based on theory, compliance with Audit Standards, Indonesian Financial Accounting Standards (PSAK), and management assertions in performing substantive audit procedures. The audit procedures encompassed the creation of working paper involving lead schedule compilation, account nature, detailed cash and cash equivalents, bank statement reconciliation, bank statement confirmation testing, and a summary of client late adjustments. During the internship, the author identified findings related to audit procedures concerning exchange rate discrepancies in PT ABC's Cash on Bank (USD) account, requiring adjustment due to inaccurate recording of exchange rates. These discrepancies were identified as immaterial. KAP Bright's recommendations to PT ABC included the need for periodic exchange rate recording and monthly adjustments to ensure financial statement accuracy. Based on the evaluation results, the audit procedures conducted by KAP Bright complied with prevailing theory, audit standards, and accounting standards. Thus, the audit performed on PT ABC's cash and cash equivalents by KAP Bright proved to meet applicable audit standards and theories, supported by adequate audit evidence. Furthermore, this internship report also delves into self-reflection based on experiences gained during the internship at KAP Bright.