

Evaluasi Prosedur Pengujian Substantif Audit oleh KAP BASE Terhadap Pengakuan Pendapatan Berdasarkan PSAK 115 pada PT BALL = Evaluation of Substantive Audit Testing Procedures by KAP BASE on Revenue Recognition Based on PSAK 115 at PT BALL

Bima Perwira Kesuma, author

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Abstrak

Laporan magang ini berisikan pembahasan mengenai kesesuaian prosedur audit terhadap pengakuan pendapatan yang dilakukan oleh KAP BASE pada PT BALL dengan acuan PSAK 115 dan standar audit yang berlaku untuk laporan keuangan yang berakhir per 31 Desember 2023. Evaluasi prosedur audit tersebut berfokus kepada dua jenis pengujian substantif, yaitu assessment PSAK 115 melalui the five-step process dan pengujian rinci atas transaksi pendapatan usaha (vouching). Berdasarkan evaluasi yang dilakukan, KAP BASE telah mengikuti segala prosedur dan standar audit yang berlaku untuk mencapai asersi-asersi manajemen dalam auditnya di PT BALL. Selain itu, terdapat beberapa pengalaman personal yang dirasakan oleh penulis selama magang di KAP BASE, seperti bekerja sebagai auditor, bekerja di dalam tim auditor, dan bekerja di bawah tekanan.

..... This internship report contains a discussion regarding the suitability of audit procedures for revenue recognition carried out by KAP BASE at PT BALL with reference to PSAK 115 and audit standards that apply to financial statements ending on 31 December 2023. The evaluation of audit procedures focuses on two types of substantive tests, namely assessment of PSAK 115 through the five-step process and detailed testing of business income transactions (vouching). Based on the evaluation carried out, KAP BASE has followed all applicable audit procedures and standards to achieve management's assertions in its audit at PT BALL. Apart from that, there are several personal experiences felt by the author during his internship at KAP BASE, such as working as an auditor, working in a team of auditors, and working under pressure.