

Evaluasi Prosedur Audit Substantif atas Akun Prepaid Expense pada PT NSK oleh KAP MAN = Evaluation of Substantive Audit Procedures for Prepaid Expense Accounts at PT NSK by KAP MAN

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Abstrak

Laporan magang ini membahas mengenai evaluasi prosedur pengujian audit substantif atas akun prepaid expense yang dilakukan oleh KAP MAN terhadap PT NSK yang merupakan salah satu perusahaan telekomunikasi terbesar di Indonesia. Evaluasi dalam laporan ini dilakukan berdasarkan teori dan Standar Audit yang digunakan dalam prosedur audit substantif. Prosedur audit yang dilaksanakan meliputi pembuatan working paper, yang mencakup penyusunan lead schedule, pengecekan agree listing, pembuatan movement prepaid expense, vouching addition prepaid expense, rekalkulasi amortisasi prepaid expense, dan pengecekan current vs non-current. Berdasarkan hasil evaluasi yang dilakukan, prosedur audit yang dilakukan oleh KAP MAN telah sesuai dengan teori dan standar audit yang berlaku. Selain itu, laporan magang ini juga membahas mengenai refleksi diri penulis berdasarkan dari pengalaman yang didapat selama masa magang di KAP MAN.

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This internship report discusses the evaluation of substantive audit testing procedures for the prepaid expense account conducted by KAP MAN for PT NSK, one of the largest telecommunications companies in Indonesia. The evaluation in this report is based on theory and audit standards used in substantive audit procedures. The audit procedures implemented include the preparation of working papers, which cover the preparation of the lead schedule, agree listing check, preparation of prepaid expense movement, vouching addition prepaid expense, recalculation of prepaid expense amortization, and checking current vs non-current. Based on the evaluation results, the audit procedures conducted by KAP MAN have complied with applicable theories and audit standards. Additionally, this internship report also discusses the author's self-reflection based on the experiences gained during the internship at KAP MAN.