

Evaluasi Penerapan Prosedur Audit Substantif atas Akun Pendapatan PT ITS oleh KAP ATV = Evaluation of the Application of Substantive Audit Procedures on PT ITS Revenue Accounts by KAP ATV

Athifah Fahriza, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920547480&lokasi=lokal>

Abstrak

Laporan magang ini bertujuan mengevaluasi penerapan prosedur audit substantif atas akun pendapatan pada PT ITS yang dilakukan oleh KAP ATV untuk laporan keuangan periode 31 Desember 2023. PT ITS merupakan salah satu perusahaan manufaktur yang bergerak di bidang industri garmen yang memproduksi pakaian jadi dan memasarkannya di pasar domestik maupun internasional. Evaluasi dilakukan dengan membandingkan standar audit yang berlaku dengan prosedur audit yang dilakukan KAP ATV. Prosedur audit substantif atas akun pendapatan diuji untuk membuktikan asersi-asersi manajemen occurrence, accuracy, completeness dan presentation & disclosure. Proses vouching dilakukan dengan memeriksa sampel transaksi yang tercantum dalam daftar dengan dokumen pendukungnya, untuk memverifikasi kebenaran dan kesesuaian pencatatan transaksi akun pendapatan (USD) PT ITS. Berdasarkan hasil evaluasi, dijelaskan bahwa prosedur audit substantif atas akun pendapatan PT ITS telah sesuai dengan standar yang berlaku serta memenuhi asersi manajemen yang terkait. Laporan magang ini juga berisi refleksi diri atas pengalaman magang yang dilakukan selama menjalani magang di KAP ATV.

..... This internship report aims to evaluate the application of substantive audit procedures on revenue accounts at PT ITS conducted by KAP ATV for the financial statements for the period December 31, 2023. PT ITS is a manufacturing company engaged in the garment industry that produces apparel and markets it in domestic and international markets. The evaluation was carried out by comparing the applicable audit standards with the audit procedures performed by KAP ATV. Substantive audit procedures on revenue accounts were tested to prove the assertions of occurrence, accuracy, completeness and presentation & disclosure management. The vouching process is carried out by checking a sample of transactions listed in the list with their supporting documents, to verify the correctness and appropriateness of recording PT ITS revenue account transactions (USD). Based on the evaluation results, it is explained that the substantive audit procedures for the PT ITS revenue account are in accordance with applicable standards and meet the relevant management assertions. This internship report also contains self-reflection on the internship experience carried out during the internship at KAP ATV.