

Evaluasi Prosedur Audit Substantif KAP XYZ Atas Akun Penjualan pada PT ABC = Evaluation of KAP XYZ's Substantive Audit Procedures for PT ABC Sales Accounts

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit substantif atas akun penjualan pada PT ABC yang dilakukan oleh KAP XYZ. PT ABC merupakan perusahaan yang bergerak di bidang agrikultur. Prosedur audit substantif atas akun penjualan dilakukan melalui beberapa langkah, yaitu pembuatan lead schedule, prosedur analitik substantif, prosedur cut-off, uji arm's length, dan test of details. Evaluasi dilakukan dengan menganalisis kesesuaian antara prosedur audit substantif yang dilakukan KAP XYZ dengan Standar Audit yang berlaku dan literatur akademis. Hasil evaluasi menunjukkan bahwa prosedur audit substantif KAP XYZ atas akun penjualan telah sesuai dengan Standar Audit dan literatur akademis. Selain melakukan evaluasi terhadap prosedur audit, laporan ini juga mencakup refleksi diri terhadap pengalaman selama kegiatan magang. Pembelajaran yang diperoleh meliputi pemahaman tentang proses audit dan akuntansi, kemampuan menjalin komunikasi yang baik, dan kemampuan beradaptasi. Refleksi diri juga mengidentifikasi area yang perlu ditingkatkan, seperti peningkatan konsentrasi saat bekerja, penambahan pengetahuan, dan peningkatan kepercayaan diri. Langkah-langkah untuk pengembangan diri termasuk mengikuti pelatihan atau bootcamp terkait praktik audit dan akuntansi, belajar melalui kelas atau kursus online, serta pelatihan manajemen emosi.

..... This internship report aims to evaluate the substantive audit procedures for the sales account at PT ABC conducted by KAP XYZ. PT ABC is a company engaged in the agricultural sector. The substantive audit procedures for the sales account include the creation of a lead schedule, substantive analytical procedures, cut-off procedures, arm's length test, and test of details. The evaluation was carried out by analyzing the conformity of the substantive audit procedures performed by KAP XYZ with the applicable Audit Standards and academic literature. The results of the evaluation indicate that the substantive audit procedures performed by KAP XYZ for the sales account were in accordance with the Audit Standards and academic literature. In addition to evaluating the audit procedures, this report also includes a self-reflection on the experience gained during the internship. The learning outcomes include an understanding of the audit and accounting process, the ability to establish good communication, and adaptability skills. The self-reflection also identifies areas that need improvement, such as increasing concentration while working, expanding knowledge, and boosting self-confidence. Steps for self-improvement include participating in training or bootcamps related to audit and accounting practices, learning through online classes or courses, and emotional management training.