

Evaluasi Prosedur Audit Atas Akun Kas dan Setara Kas pada PT SMA oleh KAP ART = Evaluation on Audit Procedures on PT SMA Cash and Cash Equivalent account by KAP ART

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Abstrak

Laporan magang ini membahas mengenai evaluasi prosedur audit KAP ART atas akun kas dan setara kas yang dimiliki oleh PT SMA yang berakhir pada 31 Desember 2023. Evaluasi ini dilakukan untuk menilai kesesuaian prosedur audit yang dilakukan oleh KAP ART untuk PT SMA dengan standar yang berlaku di Indonesia, diantaranya SA 500 terkait Bukti Audit dan SA 315 terkait Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material Melalui Pemahaman atas Entitas dan Lingkungannya. Evaluasi prosedur ini hanya terbatas pada analisis substantif dan pengujian rinci untuk menilai asersi, seperti completeness, existence, valuation, right and obligation, dan presentation and disclosure. Berdasarkan evaluasi yang dilakukan prosedur audit yang dilakukan KAP ART untuk PT SMA telah sesuai dengan standar audit yang berlaku dan telah disajikan secara wajar atau bebas dari salah saji material.

..... This internship report discusses the evaluation of the audit procedure conducted by KAP ART on the cash and cash equivalents account owned by PT SMA, for the financial statement ended on December 31, 2023. Auditing PT SMA was one of the tasks assigned. This evaluation was conducted to assess the suitability of the audit procedures performed by KAP ART to PT SMA with applicable standards in Indonesia, including SA 500 related to Audit Evidence and SA 315 related to identifying and Assessing the Risk Material Misstatement through Understanding the Entity and its Environment. This evaluation procedure is limited to those carried out during the internship activities, specifically related to substantive analysis and detailed testing to assess assertion such as, completeness, existence, valuation, right & obligation, and presentation & disclosure. Based on the evaluation conducted, the audit procedures performed by KAP ART for PT SMA were in accordance with the applicable auditing standards and were fairly presented or free from material misstatement.