

Evaluasi Prosedur Walkthrough, Uji Pengendalian, dan Uji Rinci atas Akun Aset Tetap pada PT XXX = Evaluation of Walkthrough, Test of Control, and Test of Detail Procedures of Fixed Asset PT XXX

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit berupa prosedur walkthrough, uji pengendalian, dan uji rinci atas akun aset tetap PT XXX selama periode 1 Januari – 31 Desember 2020 dan melakukan refleksi diri atas pengetahuan dan pengalaman yang telah didapatkan selama melaksanakan kegiatan magang di KAP ABC. Prosedur walkthrough bertujuan untuk menilai desain kontrol dan implementasi kontrol yang dibuat oleh PT XXX. Prosedur pengujian pengendalian berupa pemeriksaan dokumen bertujuan mengevaluasi efektivitas kontrol di PT XXX dan kesesuaian implementasinya dengan SOP yang berlaku sementara prosedur vouching uji rinci bertujuan untuk menguji ketercapaian asersi existence, completeness, accuracy, classification, dan cut-off. Secara keseluruhan, hasil evaluasi menunjukkan bahwa prosedur walkthrough telah dilakukan secara tepat sesuai ISA 315, prosedur uji pengendalian telah dilakukan secara tepat sesuai ISA 330, dan prosedur uji rinci telah dilakukan secara tepat sesuai dengan PSAK 16 tentang Aset Tetap, teori uji rinci menurut Hayes, Wallage, and Gortemaker (2015), dan teori tentang prosedur audit untuk akun aset tetap menurut Arens et al. (2014). Disisi lain kesempatan magang di KAP ABC selama tiga bulan memberikan pelajaran bahwa penguasaan pengetahuan teknis tentang akuntansi dan audit tidak cukup untuk menjadi seorang auditor yang handal atau menjadi bekal sebelum masuk ke dunia kerja, kemampuan non teknis (soft skill) juga sangat dibutuhkan. Magang memberikan pengetahuan dan pengalaman tentang kelebihan dan kekurangan yang dimiliki ketika bekerja. Kelebihan yang dimiliki diantaranya berkomunikasi dan berinteraksi, bekerja sama, dan manajemen waktu terkait tugas magang sementara kekurangan yang dimiliki adalah kemampuan mengoperasikan Microsoft Excel dan Bahasa Inggris.

..... This internship report aims to evaluate audit procedures in the form of walkthrough procedures, control tests, and detailed tests of PT XXX's fixed asset accounts for the period January 1 – December 31, 2020 and to reflect on the knowledge and experience that has been gained during the internship at KAP ABC. The walkthrough procedure aims to assess the control design and implementation of controls made by PT XXX. The control test procedure in the form of document inspection aims to evaluate the effectiveness of controls at PT XXX and the conformity of its implementation with the applicable SOPs, while the detailed test vouching procedure aims to test the achievement of the existence, completeness, accuracy, classification, and cut-off assertions. Overall, the evaluation results show that the walkthrough procedure has been carried out correctly in accordance with ISA 315, the control test procedure has been carried out correctly according to ISA 330, and the detailed test procedure has been carried out correctly in accordance with PSAK 16 concerning Fixed Assets, the detailed test theory according to Hayes, Wallage, and Gortemaker (2015), and the theory of audit procedures for fixed asset accounts according to Arens et al. (2014). On the other hand, the internship opportunity at KAP ABC for three months provides lessons that mastery of technical knowledge about accounting and auditing is not enough to become a reliable auditor or become a provision before entering the world of work, non-technical skills (soft skills) are also needed. Internships provide

knowledge and experience about the advantages and disadvantages one has when working. Its strengths include communicating and interacting, collaborating, and time management related to internship assignments while its weaknesses are the ability to operate Microsoft Excel and English.