

Evaluasi atas Pengujian Rinci pada Akun Kas oleh KAP MPC pada PT EAA = Evaluation of Test of Details on Cash Accounts by KAP MPC on PT EAA

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Abstrak

si menunjukkan bahwa prosedur pengujian rinci telah tepat untuk menguji asersi manajemen dan sesuai dengan standar audit yang berlaku.

..... This internship report aims to evaluate test of details procedures for PT EAA's cash accounts. Test of details consist of cash accounts consisting of four activitiesstages, namely understanding PT EAA's business and transactions, conducting cash count, reconciling, and vouching. The evaluation is carried out based on audit standards by analyzing the ability of the test of details procedures applied by KAP MPC in responding to management's assertions regarding account balances and transactions. Overall, the evaluation results indicate that the test of details procedures are appropriate to test management's assertions and are in accordance with applicable auditing standards.