

Evaluasi Prosedur Audit atas Beban Operasi Entitas MAA = Evaluation of Audit Procedures on MAA Entity's Operating Expenses

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Abstrak

Laporan magang ini bertujuan untuk membahas evaluasi prosedur audit yang dilakukan oleh KAP FLA atas akun beban operasi entitas MAA. Proses audit yang dievaluasi merupakan proses audit yang dilakukan atas audit laporan keuangan entitas MAA tahun 2020. Prosedur audit atas akun beban operasi yang dilakukan oleh KAP FLA mencakup prosedur walkthrough, pembuatan lead schedule dan analytical review, sampling dan pemilihan sampel, test of details beban operasi, perhitungan alokasi prepaid, prosedur pengujian objek PSAK 73 atas beban sewa, prosedur audit beban gaji, dan rekalkulasi penyusutan aset tetap dan amortisasi aset tidak berwujud. Secara keseluruhan, prosedur audit atas akun beban operasi yang dilakukan oleh KAP FLA telah sesuai dengan International Standard on Auditing (ISA) dan juga Arens, Elder, Beasley, & Hogan (2017).

..... This internship report aims to discuss the evaluation of audit procedures carried out by KAP FLA on MAA Entity's operating expenses. The audit process that is evaluated is an audit process carried out on the audit of MAA Entity's 2020 financial statement. The audit procedures for operating expenses carried out by KAP FLA includes walkthrough procedures, making lead schedule and analytical review, sampling and sample selection, test of details of operating expenses, calculation of prepaid allocations, PSAK 73 object testing for rental expenses, payroll expenses audit procedures, and recalculation of fixed assets depreciation and intangible assets amortization. Overall, the audit procedures carried out by KAP FLA were in accordance with the International Standard on Auditing (ISA) as well as Arens, Elder, Beasley, & Hogan (2017).