

Prosedur audit atas pajak penghasilan pada reksa dana syariah efek asing PT CBD = Audit procedure on corporate income tax of foreign sharia mutual fund PT CBD

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Abstrak

ABSTRAK

Laporan magang ini bertujuan untuk membahas mengenai proses audit yang dilakukan oleh KAP XYZ atas pajak penghasilan pada reksa dana syariah efek asing yang dimiliki oleh PT CBD. Proses audit yang dilakukan KAP XYZ berdasarkan dengan CBD Audit Guide yang sudah disesuaikan dengan standar audit. Proses audit pajak penghasilan berjalan cukup lama karena diskusi tiga arah antara KAP XYZ tim audit dan tim tax , PT CBD, dan CTY sebagai bank kustodian. Hasil audit dari Reksa Dana SGSE menunjukkan pengendalian dan pengungkapan sudah disajikan dengan wajar. Kata kunci: Audit, Prosedur Audit, Pajak Penghasilan.

ABSTRACT

The purpose of this report is to analyze audit process by KAP XYZ on corporate income tax of SGSE equity fund, one of the product of PT CBD. The audit process that was conducted by KAP XYZ is based on XYZ Audit Guide which has been adjusted to International Standards on Auditing ISA . The audit process cost a quite long time due to the complexity of the fund, which involved KAP XYZ audit and tax team , PT CBD, and CTY as a custodian bank. The audit results of corporate income tax of SGSE shows the control and disclosure of SGSE that is related to corporate income tax has been presented fairly in all material aspects. Keywords Audit, Audit Process, Corporate Income Tax