

Prosedur audit terhadap risiko fraud yang disebabkan oleh management override of control menggunakan standar PCAOB as pada KKK group = Audit procedure of fraud risk from management override of control with PCAOB as for KKK group

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Abstrak

Laporan ini membahas proses audit yang dilakukan Kantor Akuntan AMF atas fraud risk yang berasal dari risk of management override of control untuk tahun 2016 pada KKK Group dan menganalisa kesesuaian proses audit tersebut dengan standar audit yang relevan, PCAOB AS Public Company Accounting Oversight Board Auditing Standards . Laporan ini membahas proses audit yang dimulai dari menentukan adanya fraud risk dari management override of control, hingga respons terhadap risiko tersebut dengan melakukan prosedur audit yang diminta sesuai PCAOB AS, dalam kasus ini, Journal Entry Review.

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This report discusses the audit procedure performed by AMF Public Accountant on fraud risk originating from the risk of management override of controls for the year of 2016 on KKK Group, and analyzes the compliance of the audit process to the auditing standard relevant to the audit, PCAOB AS Public Company Accounting Oversight Board Auditing Standards . This report discusses the process starting from establishing the existence of fraud risk from management override of control, to the risk response by doing the appropriate audit procedure as stated in PCAOB AS, in this report, the Journal Entry Review.