

Analisis kecukupan bukti audit pada siklus klaim perusahaan asuransi kerugian PT EFG Tbk = Sufficiency analysis of audit evidence on claim cycle of general insurance company PT EFG Tbk

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Abstrak

**ABSTRACT
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Skripsi ini membahas bagaimana auditor mengevaluasi kecukupan bukti audit. Bukti audit akan mendasari auditor dalam menyusun opininya. Analisis bukti audit meliputi prosedur yang dilakukan selama proses audit, jenis bukti audit yang diperoleh serta hasil audit. Semua bahasan diatas akan dibahas dalam sebuah kerangka studi kasus di Perusahaan Asuransi Kerugian, PT EFG Tbk, dengan pembatasan pada siklus klaim. Hasil penelitian menunjukkan bahwa bukti audit masih kurang maksimal dalam pengumpulannya.

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This paper discusses how auditors evaluate the adequacy of audit evidence. Audit evidence as underlying matters in preparing its opinion. Analysis of audit evidence includes procedures performed during the audit process, types of audit evidence obtained as well as audit results. All of the above will be discussed in a framework a case study in General Insurance Company, PT EFG Tbk, with restrictions on the claim cycle. The results of the study indicate that audit evidence is still less than the maximum results.