

Evaluasi prosedur audit atas pengendalian internal akun imbalan kerja jangka panjang = Evaluation of audit procedures conducted on the internal control of long-term employee benefits

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## Abstrak

Laporan magang ini membahas mengenai evaluasi atas praktik prosedur audit KAP AS terhadap pengendalian internal akun imbalan kerja jangka panjang yang diberlakukan oleh PT SLT. Laporan magang ini dibuat berdasarkan pengalaman magang di Kantor Akuntan Publik AS. Evaluasi dilakukan dengan membandingkan kesesuaian antara

prosedur yang dilaksanakan oleh KAP AS dengan teori dan standar yang berlaku. Hasil analisis yang telah dilakukan menunjukkan bahwa KAP AS telah melaksanakan prosedur audit atas pengendalian internal akun imbalan kerja jangka panjang sesuai dengan teori dan standar audit yang berlaku. Selain evaluasi, laporan ini juga membahas mengenai refleksi diri beserta tindak lanjut pengembangan diri yang akan dilakukan berdasarkan pengalaman magang.

.....This internship report discusses the evaluation of audit procedures performed by KAP AS on PT SLT's internal control for long-term employee benefits account. This report was made based on the writer's internship experience at AS public accounting firm. The evaluation was conducted by analyzing the compatibility of the procedures performed by KAP AS with the applicable auditing standards and theories. Results of the analysis showed that KAP AS auditing procedures practices has been done appropriately according to the applicable auditing standards and theories. Additionally, this report also contains self reflections and recommendations for self-development purposes that will be conducted based on the internship experience.