

## Evaluasi prosedur pengujian substantif KAP GMM atas akun kas dan setara kas PT. NADAO = Evaluation of the KAP GMM's substantive test procedures on cash and cash equivalent of PT. NADAO.

Annisa Nisrina Dyah Palupi, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20516998&lokasi=lokal>

---

### Abstrak

Laporan magang ini memuat evaluasi prosedur pengujian substantif yang dilakukan oleh tim audit KAP GMM atas akun kas dan setara kas PT NADAO pada audit laporan keuangan periode 31 Desember 2020 serta refleksi diri penulis terhadap aktivitas magang yang telah dilakukan. Evaluasi terhadap kesesuaian pelaksanaan prosedur-prosedur pengujian substantif yang dilakukan KAP GMM dibandingkan dengan teori dan standar audit yang berlaku. Berdasarkan hasil evaluasi yang telah dilakukan, KAP GMM telah melaksanakan prosedur pengujian substantif atas akun kas dan setara kas sesuai dengan teori dan standar yang berlaku. Selain itu, laporan ini juga menjelaskan refleksi diri terhadap aktivitas magang yang telah dilakukan.

.....This internship report contains an evaluation of the substantive testing procedures carried out by the KAP GMM audit team on the cash and cash equivalents of PT NADAO in the audit of the financial statements for the period of December 31, 2020 as well as the author's self-reflection on the internship activities that have been done. Evaluation of the suitability of the substantive testing procedures implementation carried out by KAP GMM is compared with the theory and applicable audit standards. Based on the evaluation results that have been done, KAP GMM has carried out substantive testing procedures for cash and cash equivalent accounts in accordance with applicable theories and standards. In addition, this report also describes self-reflection on the internship activities that have been done.