

Evaluasi Prosedur Audit Substantif atas Aset Kontrak PT ASZ = Substantive Audit Procedures Evaluation of Contract Assets in PT ASZ

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi pelaksanaan prosedur audit substantif atas Aset Kontrak yang dilaksanakan oleh KAP DCH. PT ASZ merupakan BUMN yang bergerak di bidang jasa konsultasi konstruksi. Prosedur audit substantif dilaksanakan berdasarkan Standar Audit (SA) oleh Institut Akuntan Publik Indonesia (IAPI). Prosedur audit substantif yang dilaksanakan selama proses magang mencakup: (1) Menyusun Ringkasan Hasil Prosedur Substantif dan Lead Schedule (2) Memperoleh dan Menguji Daftar Aset Kontrak, (3) Memperoleh Deskripsi Sifat Akun Aset Kontrak, (4) Rekalkulasi Aset Kontrak, dan (5) Pengujian Rinci Aset Kontrak. Asersi-asersi yang relevan dalam kelima prosedur ini adalah keakuratan, klasifikasi, keterjadian, dan kelengkapan. Setelah menjalankan proses magang, disimpulkan bahwa kelima prosedur telah dijalankan sesuai dengan Standar Audit yang berlaku serta asersi-asersi yang relevan telah tercapai.

.....This internship report aims to evaluate the implementation of substantive audit procedures on Contract Assets carried out by KAP DCH. PT ASZ is a state-owned enterprise engaged in construction consulting services. Substantive audit procedures are carried out in accordance with Auditing Standards (SA) by the Indonesian Institute of Certified Public Accountants (IAPI). The substantive audit procedures carried out during the internship process include: (1) Compiling a Summary of Substantive Procedure Results and Lead Schedule (2) Obtaining and Testing a List of Contract Assets, (3) Obtaining a Description of the Nature of Contract Asset Accounts, (4) Recalculation of Contract Assets, and (5) Detailed Testing of Contract Assets. The relevant assertions in these five procedures are accuracy, classification, occurrence, and completeness. After carrying out the internship process, it was concluded that the five procedures had been carried out in accordance with the applicable Auditing Standards and the relevant assertions had been achieved.