

Analisis Perbandingan Prosedur Review dan Audit KAP SPA Pada Akun Kas & Setara Kas dan Akun Utang Dagang PT EXO = Comparative Analysis of KAP SPA's Review and Audit Procedures on Cash & Cash Equivalents and Accounts Payable Accounts of PT EXO

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Abstrak

Laporan magang ini membahas mengenai perbandingan dan evaluasi prosedur review dan audit yang dilakukan oleh tim audit KAP SPA atas laporan keuangan interim dan laporan keuangan tahunan PT EXO untuk akun kas dan setara kas dan akun utang dagang. Prosedur review berdasarkan review worksheet dievaluasi kesesuaiannya dengan International Standard on Review Engagements (ISRE) dan Pernyataan Standar Akuntansi Keuangan (PSAK) 3. Sementara prosedur audit akan dievaluasi berdasarkan kesesuaian dengan International Standards on Auditing (ISA). Evaluasi dilakukan berdasarkan observasi untuk prosedur review dan praktik langsung untuk prosedur audit. Berdasarkan hasil evaluasi, KAP SPA sudah memenuhi semua standar yang berlaku terkait prosedur pengujian untuk review dan audit yang dilakukan. Selain itu, ditemukan bahwa pelaksanaan prosedur review mempermudah pengerjaan audit untuk laporan keuangan tahunan.

.....This internship report examines the comparison and evaluation of review and audit procedures conducted by KAP SPA's audit team for PT EXO's interim financial report and annual financial report on cash and cash equivalents and trade payables accounts. Review procedures established on review worksheets are evaluated based on International Standard on Review Engagements (ISRE) and Pernyataan Standar Akuntansi Keuangan (PSAK) 3. Meanwhile audit procedures are evaluated based on International Standards on Auditing (ISA). Evaluation on review procedures are based on observation and evaluation on audit procedures are based on hands-on experience. Based on the evaluations, KAP SPA have meet all applicable standards related to testing procedures for reviews and audits carried out. In addition, the implementation of the review procedure is known to made it easier to carry out audits for the annual financial statements.