

Evaluasi Terhadap Prosedur Audit atas Akun Kas dan Setara Kas PT MM = Evaluation of Audit Procedures on Cash and Cash Equivalent at PT MM

Goldaredo Megri, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20526457&lokasi=lokal>

Abstrak

Laporan magang ini membahas mengenai evaluasi prosedur audit atas akun kas dan setara kas pada PT MM yang dilaksanakan oleh KAP GOM untuk tahun buku 2021. PT MM adalah perusahaan yang bergerak di bidang oil & gas fabrication dan berdomisili di Batam, Kepulauan Riau. Evaluasi berfokus pada kesesuaian kegiatan prosedur audit kas dan setara kas yang dilakukan dengan kerangka evaluasi yang meliputi Standar Audit (SA). Berdasarkan evaluasi yang dilakukan terhadap prosedur audit yang dijalankan, pengujian rinci yang dilakukan termasuk menguji asersi manajemen dalam hal existence, rights & obligations, completeness, dan valuation & allocation dan sudah sesuai dengan Standar Audit (SA) 315 dan 500. Namun, dalam perjalanannya, ditemukan misstatement atau kesalahan penyajian yang dilakukan oleh manajemen PT MM pada akun kas dan setara kas, tepatnya pada saldo akhir rekening IDR Bank ABC dan XYZ, sehingga PT MM mengajukan Client Late Adjustment (CLA) kepada tim auditor. Laporan magang ini juga disertai dengan refleksi diri atas kegiatan magang yang telah dilakukan. Kesimpulan dari refleksi diri tersebut memuat hal-hal yang dipelajari selama periode magang berlangsung, hal yang berjalan baik dan yang kurang baik, serta perencanaan terkait dengan karir dan perbaikan diri di masa depan. Hal yang berjalan baik selama periode magang adalah proses adaptasi yang lancar, pekerjaan-pekerjaan yang mampu diselesaikan, dan juga manajemen waktu yang sudah berjalan cukup efektif dan efisien, sedangkan hal yang berjalan kurang baik meliputi teguran yang datang dari salah satu klien, dan peserta magang yang sempat jatuh sakit pada periode magang.

.....This internship report discusses the evaluation of audit procedures for cash and cash equivalent accounts at PT MM carried out by KAP GOM for the 2021 financial year. PT MM is a company engaged in oil & gas fabrication and domiciled in Batam, Riau Islands. The evaluation focuses on the suitability of cash and cash equivalent audit procedures carried out with an evaluation framework that includes Auditing Standards (SA). Based on the evaluation carried out on the audit procedures performed, tests of detail were carried out, including testing management's assertions in terms of existence, rights & obligations, completeness, and valuation & allocation, and were in accordance with Auditing Standards (SA) 315 and 500. However, along the way, Misstatements or misstatements were found by the management of PT MM in the cash and cash equivalent accounts, precisely in the ending balances of the IDR Bank ABC and XYZ accounts. Hence, PT MM submitted a Client Late Adjustment (CLA) to the auditor team. This internship report is also accompanied by self-reflection on the internship activities that have been carried out. The conclusion of the self-reflection contains things that were learned during the internship period, things that went well and which were not, as well as planning related to careers and self-improvement in the future. Things that went well during the internship period were a smooth adaptation process, jobs that were able to be completed, and also time management that had been running quite effectively and efficiently, while things that went less well included reprimands that came from one of the clients, and fell ill during the internship period.