

# Evaluasi Prosedur Audit Substantive Testing KAP JKL atas Transfer Portofolio Polis Produk HTP dan PA pada Akun Liabilitas Polis Manfaat Masa Depan PT PRX = Evaluation of KAP JKL Substantive Testing Audit Procedures for Transfers of HTP and PA Product Policy Portfolios in Benefit Policy Liability Accounts The Future of PT PRX

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## Abstrak

Laporan magang ini bertujuan mengevaluasi prosedur audit pengujian substantif yang dilakukan oleh KAP JKL atas produk asuransi HTP dan PA pada akun liabilitas polis manfaat masa depan PT PRX. PT PRX merupakan perusahaan menawarkan jasa asuransi kesehatan. Pembahasan laporan ini difokuskan pada prosedur audit substantive testing yakni prosedur vouching dan tracing yang dilakukan pada produk HTP dan PA. Asersi yang diuji adalah completeness, accuracy, cutoff, dan occurrence. Evaluasi prosedur audit pengujian substantif dilakukan dengan membandingkan prosedur yang dilaksanakan oleh KAP JKL dengan praktik umum berdasarkan konsep audit serta standar audit yang berlaku. Berdasarkan hasil evaluasi, prosedur audit pengujian substantif atas produk HTP dan PA pada akun liabilitas polis manfaat masa depan PT PRX yang dijalankan KAP JKL terbukti telah sesuai dengan konsep dan standar audit yang berlaku dan asersi yang diuji telah terpenuhi. Selain tujuan evaluasi prosedur audit, terdapat tujuan refleksi diri yang dicapai dengan evaluasi diri atas poin pengalaman mengatur waktu, dinamika komunikasi dengan anggota tim dan klien selama melaksanakan magang. Refleksi diri tersebut digunakan sebagai poin pertimbangan dalam meniti karir kedepannya.

.....This internship report aims to evaluate the substantive test audit procedures carried out by KAP JKL on HTP and PA insurance products on PT PRX's future benefit policy liability account. PT PRX is a company offering health insurance services. The discussion of this report is focused on substantive testing audit procedures, namely vouching and tracing procedures performed on HTP and PA products. The assertions tested were completeness, accuracy, cutoff, and occurrence. Evaluation of substantive testing audit procedures is carried out by comparing the procedures carried out by KAP JKL with general practices based on the audit concept and applicable audit standards. Based on the results of the evaluation, the substantive test audit procedures for HTP and PA products in the PT PRX future benefit policy liability account carried out by KAP JKL are proven to be in accordance with the applicable audit concepts and standards and the assertions tested have been fulfilled. In addition to the evaluating objective of the audit procedure, there is a self-reflection objective that is achieved by self-evaluating the points of experience in managing time, the dynamics of communication with team members and clients during the internship. Self-reflection is used as a point of consideration in pursuing a career in the future.