

# Evaluasi Prosedur Audit Substantif atas Akun Kas dan Setara Kas PT SHP oleh Kantor Akuntan Publik (KAP) HLA = Evaluation of Substantive Audit Procedures on Cash and Cash Equivalents Account of PT SHP by Public Accounting Firm (KAP) HLA

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## Abstrak

Laporan magang ini membahas tentang evaluasi prosedur audit substantif yang dilakukan oleh KAP HLA terhadap akun kas dan setara kas PT SHP yang beroperasi di bidang real estat. Prosedur audit yang dievaluasi adalah pengujian substantif yang meliputi penyusunan lead schedule, pelaksanaan konfirmasi bank, pemeriksaan atas saldo pada rekening koran, dan pengujian saldo yang tercatat dalam mata uang asing. Prosedur tersebut dievaluasi kesesuaiannya berdasarkan standar audit yang berlaku, khususnya Standar Audit (SA) 500, SA 505, dan teori audit dalam buku Arens et al. (2019). Hasil evaluasi menunjukkan bahwa pelaksanaan prosedur audit substantif yang dilakukan KAP HLA terhadap akun kas dan setara kas telah sesuai dengan teori audit dan standar yang berlaku, kecuali untuk konfirmasi bank yang perlu tambahan prosedur yang seharusnya dilakukan dalam pelaksanaannya.

.....This internship report discusses the evaluation of substantive audit procedures performed by KAP HLA on the cash and cash equivalent accounts of PT SHP, which operates in the real estate sector. The audit procedures evaluated were substantive testing, which included the preparation of a lead schedule, conducting bank confirmations, examining balances on bank statements, and testing balances recorded in foreign currencies. The procedures were evaluated for compliance based on applicable auditing standards, specifically International Auditing Standard (ISA) 500, ISA 505, and audit theory in Arens et al. (2019). The evaluation results show that the substantive audit procedures performed by KAP HLA on cash and cash equivalent accounts are in accordance with the audit theory and applicable standards, except for bank confirmation which needs additional procedures that should be carried out in its implementation.