

Evaluasi Pengumpulan Bukti Fraud pada Audit Investigatif KAP CICA atas Penjualan PT HOSH = Evaluation of Fraud Evidence Collection in KAP CICA's Investigative Audit of PT HOSH Sales

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Abstrak

Laporan magang ini bertujuan mengevaluasi prosedur pengumpulan bukti fraud pada penjualan PT HOSH. PT HOSH adalah perusahaan trading baja dengan prinsip back-to-back, dimana penerimaan penjualan langsung dialihkan ke vendor untuk pembayaran pembelian. Dugaan fraud terjadi atas pembayaran pembelian yang dialihkan ke vendor lain. Transaksi dengan PT WTS dan CV WTB digunakan sebagai dasar evaluasi pengumpulan bukti fraud. Hasil evaluasi yang dilakukan menunjukkan bahwa prosedur pengumpulan bukti investigasi dan wawancara belum sesuai dengan prosedur Standar Jasa Investigasi (SJI) 5300, Tuanakotta (2012) dan Association of Fraud Examiner (2020). Format laporan hasil pengumpulan bukti yang dilakukan belum sesuai dengan SJI 5300. Diharapkan KAP CICA dalam penugasan audit investigasi agar menyusun perencanaan pengumpulan bukti fraud yang lebih lengkap, timeline waktu pelaksanaan untuk setiap tahap, melakukan wawancara dengan tatap muka untuk menganalisis gesture terutama ketika mewawancarai tersangka utama, dan menyusun laporan sesuai dengan standar pelaporan audit investigasi.

..... This internship report aims to evaluate the procedures for collecting evidence of fraud in PT HOSH sales. PT HOSH is a steel trading company with the back-to-back principle, where sales receipts are directly transferred to vendors for purchase payments. Allegations of fraud occurred on purchase payments that were transferred to other vendors. Transaction with PT WTS and CV WTB is used as the basis for evaluating fraud evidence collection. The results of the evaluation show that the investigation and interview evidence collection procedures are not in accordance with the procedures of the Investigative Services Standard (SJI) 5300, Tuanakotta (2012) and the Association of Fraud Examiners (2020). The format of the report on the results of the collection of evidence carried out is not in accordance with SJI 5300. For investigation audit, KAP CICA is expected to prepare a complete fraud evidence collection plan with timeline for the implementation time for each stage, to conduct in-person interviews to analyze gestures especially when interviewing the main suspect, and to prepare reports in accordance with investigative audit reporting standards.