

# Evaluasi Prosedur Audit Substantif KAP Rakku atas Akun Kas dan Setara Kas pada Kontrak Pengelolaan Dana Entitas Kano = Evaluation on Substantive Audit Procedures of KAP Rakku on Cash and Cash Equivalent Account in Discretionary Fund of Kano Entity

Zafirah Windi Annisa, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920525727&lokasi=lokal>

---

## Abstrak

Laporan magang ini membahas dan mengevaluasi prosedur audit substantif yang dilakukan oleh KAP Rakku terhadap akun kas dan setara kas milik Kontrak Pengelolaan Dana Entitas Kano pada periode 31 Desember 2022. Evaluasi atas prosedur audit tersebut dilakukan dengan mengacu pada teori dalam beberapa buku Audit dan Asurans serta standar audit yang berlaku di Indonesia yang dikeluarkan oleh Institut Akuntan Publik Indonesia (IAPI). Prosedur audit tersebut dilakukan untuk menguji asersi manajemen atas akun kas dan setara kas, antara lain existence, completeness, accuracy, valuation, & allocation, occurrence, cut-off, rights & obligations, dan presentation. Berdasarkan hasil evaluasi, prosedur audit substantif yang dilakukan KAP Rakku atas akun kas dan setara kas KPD Entitas Kano telah sesuai dengan standar audit yang berlaku. Laporan magang ini juga memaparkan terkait refleksi diri mengenai perasaan dan pikiran dari pengalaman selama kegiatan magang.

..... The substantive audit processes performed by KAP Rakku on cash and cash equivalent accounts in Discretionary Fund of Kano Entity for the period ending December 31, 2022, are discussed and evaluated in this internship report. The evaluation was carried out referring to the theory from several Audit and Assurance books, as well as the Indonesian Institute of Certified Public Accountants' (IAPI) auditing standards, which are particularly relevant to the fulfillment of management assertions that are intended to be reached on cash and cash equivalent accounts, including existence, completeness, accuracy, valuation, & allocation, occurrence, cut-off, rights & obligations, and presentation. Based on the results of the substantive audit procedures evaluation carried out by KAP Rakku on cash and cash equivalent accounts in Discretionary Fund of Entity Kano were subject to substantive audit procedures that adhered to the relevant auditing standard. This internship report also includes self-reflection on feelings and thoughts derived from the experiences and activities of the internship.