

Evaluasi Prosedur Substantif KAP AAA atas Akun Kas dan Setara Kas PT SVT = Evaluation of KAP AAA's Substantive Procedures for PT SVT's Cash and Cash Equivalent

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit substantif KAP AAA atas akun kas dan setara kas PT SVT untuk laporan keuangan interim 30 September 2022. PT SVT merupakan salah satu perusahaan yang bergerak di industri consumer electronics. Prosedur audit substantif yang dilakukan meliputi membuat lead schedule, analytical review procedure, cash opname, dan rekonsiliasi bank.

Berdasarkan hasil evaluasi yang dilakukan, prosedur audit substantif KAP AAA atas akun kas dan setara kas PT SVT telah sesuai dengan standar audit yang berlaku serta memenuhi asersi yang diuji. Pada bagian akhir laporan ini, terdapat analisis refleksi diri atas aktivitas yang dilakukan selama magang di KAP AAA.

.....This internship report aims to evaluate KAP AAA substantive audit procedures for PT SVT's cash and cash equivalent accounts for the interim financial report ended September 30th, 2022. PT SVT is a company engaged in the consumer electronics industry. The substantive audit procedures conducted include creating lead schedule, performing analytical procedure, cash opname, and bank reconciliation. Based on the evaluation, KAP AAA substantive audit procedures for PT SVT's cash and cacsh equivalent were in accordance with applicable audit standards and met the assertions tested. At the end of this report, there is a self-reflection analysis of the activities carried out during the internship at KAP AAA.