

Evaluasi Prosedur Audit KAP LTZ pada Beban Usaha PT Ponton = Evaluation of KAP LTZ Audit Procedures on PT Ponton Operating Expenses

Gerend Surya Sanjaya, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920527565&lokasi=lokal>

Abstrak

Laporan magang ini bertujuan melakukan kajian terhadap prosedur audit atas beban usaha PT Ponton yang diterapkan KAP LTZ. Hal ini dilakukan guna mendapat bukti audit yang cukup untuk membuktikan laporan keuangan klien mengacu kepada standar di Indonesia. Prosedur audit ini dilaksanakan pada audit laporan keuangan PT Ponton tahun 2022. Hasil analisis menunjukkan bahwasanya prosedur audit yang dilaksanakan terhadap akun beban usaha telah sesuai menurut Hayes, et.al (2014) serta pencarian sampel sesuai Standar Audit 530 tentang sampel audit.

.....This internship report aims to review the audit procedures for the operational expense of PT Ponton implemented by KAP LTZ. It is done in order to obtain sufficient audit evidence to prove the client's financial statements refer to the standards in Indonesia. This audit procedure was carried out in the audit of PT Ponton's financial statements in 2022. The results of the analysis showed that the audit procedures carried out on the operational expense account were in accordance with Hayes, et.al (2014) and the sample search was in accordance with Auditing Standard 530 regarding audit samples.