

## **Evaluasi prosedur audit substantif KAP API terhadap akun kas dan setara kas PT AIR = Evaluation of substantive audit procedures by KAP API on the cash and cash equivalents account of PT AIR**

Sofia Chandra, author

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### **Abstrak**

Laporan magang ini bertujuan untuk mengevaluasi pelaksanaan prosedur pengujian substantif (substantive testing) yang dilakukan oleh KAP API atas akun kas dan setara kas PT AIR, perusahaan yang bergerak di industri perdagangan dan retail. Pembahasan dari laporan ini meliputi pemahaman atas konsep audit serta kas dan setara kas hingga prosedur audit terkait akun yang bersangkutan. Evaluasi dilakukan dengan membandingkan kesesuaian prosedur yang dilakukan KAP API dengan kerangka evaluasi berdasarkan teori audit dan Standar Audit (SA). Hasil evaluasi menunjukkan bahwa KAP API telah melakukan prosedur audit yang sesuai dengan teori dan standar yang berlaku.

..... This internship report aims to evaluate the implementation of substantive testing procedures conducted by KAP API on the cash and cash equivalents account of PT AIR, a company operating in the trade and retail industry. The discussion in this report includes an understanding of audit concepts as well as cash and cash equivalents up to audit procedures related to the respective account. The evaluation is conducted by comparing the appropriateness of the procedures performed by KAP API with the evaluation framework based on audit theory and Audit Standards (SA). The evaluation indicates that KAP API has performed audit procedures in accordance with applicable theories and standards.