

## **Evaluasi prosedur audit substantif KAP ANM terhadap akun kas di Bank PT EDI = Evaluation of KAP ANM's substantive audit procedures for cash in the Bank of PT EDI**

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### **Abstrak**

Laporan magang ini disusun dengan tujuan mengevaluasi prosedur audit substantif yang dilakukan oleh KAP ANM terhadap akun kas di bank PT EDI untuk periode audit 31 Desember 2023. Evaluasi dilakukan dengan menilai apakah setiap prosedur audit yang dilakukan telah sesuai dengan standar audit dan teori yang berlaku, termasuk dalam pemenuhan asersi manajemen dan bukti audit. Prosedur substantif yang dilakukan terdiri atas prosedur analitis dan pengujian rinci untuk akun kas di bank PT EDI. Berdasarkan evaluasi yang telah dilakukan, prosedur audit KAP ANM terhadap akun kas di bank PT EDI telah sesuai dengan standar audit dan teori relevan yang berlaku sehingga bukti audit yang dikumpulkan dapat membantu auditor dalam pemberian opini audit. Laporan ini juga membahas mengenai refleksi diri atas setiap pengalaman yang didapatkan selama menjalani magang di KAP ANM yang berjalan baik maupun kurang baik hingga tindak lanjut di masa depan.

..... This internship report was prepared with the aim of evaluating the substantive audit procedures carried out by KAP ANM on the cash in the bank at PT EDI for the audit period of December 31, 2023. The evaluation was carried out by assessing whether each audit procedure carried out was by applicable audit standards and theories, including fulfilling management assertions and audit evidence. The substantive procedures carried out consisted of analytical procedures and detailed testing of the cash in the bank of PT EDI. Based on the evaluation that has been carried out, KAP ANM's audit procedures for cash in the bank of PT EDI are based on applicable audit standards and relevant theories so that the audit evidence collected can assist the auditor in providing an audit opinion. This report also discusses self-reflection on every experience gained during an internship at KAP ANM that went well or not so well until future follow-up.