

Evaluasi Prosedur Audit Unpredictability Procedure KAP RAN terhadap Uni Nice = Evaluation of KAP RAN's Unpredictability Audit Procedure for Uni Nice

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Abstrak

Laporan magang ini mengevaluasi prosedur audit Unpredictability Procedure yang dilakukan oleh KAP RAN terhadap Uni Nice, sebuah institusi pendidikan yang ada pada tingkat perguruan tinggi. Prosedur audit dilakukan untuk periode 31 Desember 2023 dengan tujuan menguji risiko salah saji material akibat fraud risk atas laporan keuangan. Prosedur pengujian unpredictability procedure dilakukan oleh KAP RAN terhadap saldo akun beban operasional tidak material Uni Nice sebagai elemen tidak terduga, sesuai dengan Panduan Audit KAP RAN berdasarkan Standar Audit (SA) yang berlaku. Hasil evaluasi menunjukkan bahwa KAP RAN telah menjalankan prosedur audit unpredictability procedure sesuai dengan standar, dengan catatan bahwa KAP RAN perlu mempertimbangkan adanya kelemahan dalam pelaksanaan prosedur audit unpredictability procedure. Laporan magang ini juga membahas refleksi diri selama kegiatan magang di KAP RAN dan rencana tindak lanjut untuk perbaikan di masa depan.

..... This internship report evaluates KAP RAN's audit procedures of the Unpredictability Procedure for Uni Nice, an educational institution at the tertiary level. Audit procedure is conducted for the period ending December 31, 2023 with the objective of testing the risk of material misstatement due to fraud risk in the financial statements. The unpredictability testing procedure was performed by KAP RAN on the immaterial balance of the operating expense account of Uni Nice as an unpredictable element, in accordance with the KAP RAN Audit Guide based on the applicable Auditing Standards (SA). The evaluation results show that KAP RAN has carried out audit procedures of the unpredictability procedure in accordance with the standards, noting that KAP RAN should take into account the weaknesses in the implementation of the unpredictability procedures. Furthermore, this internship report discusses self-reflection during the internship at KAP RAN and outlines future improvement plans.