

## Evaluasi Prosedur Audit Substantif KAP NYC atas Akun Kas dan Setara Kas PT JK = Evaluation of Substantive Audit Procedures by KAP NYC on Cash and Cash Equivalents Account of PT JK

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### Abstrak

Laporan magang ini mengevaluasi pelaksanaan prosedur audit substantif atas akun kas dan setara kas PT JK oleh KAP NYC selama periode magang. PT JK merupakan perusahaan logistik dengan komponen akun kas yang terdiri atas kas di bank, kas di tangan, dan deposito berjangka. Evaluasi dilakukan untuk melihat kesesuaian prosedur yang dilakukan dengan kerangka teori yang berlaku. Adapun kerangka analisis yang digunakan mengacu pada Standar Audit (SA) Revisi 2021, teori audit pada buku teks audit Arens, et al (2023), dan teori audit pada buku teks audit Hayes, et al (2014). Prosedur audit substantif yang dilakukan meliputi prosedur analitis dan pengujian rinci seperti konfirmasi bank, rekonsiliasi bank, cut-off, pengujian kas di tangan, pengujian saldo dan pendapatan bunga deposito, serta cash anchor testing. Hasil evaluasi menunjukkan bahwa KAP NYC telah melaksanakan prosedur audit dan memenuhi asersi yang dituju sesuai teori dan standar audit yang berlaku.

..... This internship report evaluates the implementation of substantive audit procedures on the cash and cash equivalents account of PT JK by KAP NYC during the internship period. PT JK is a logistics company with cash components consisting of bank cash, cash on hand, and time deposits. The evaluation was conducted to assess the compliance of the procedures with the applicable theoretical framework. The analytical framework used refers to the 2021 Revised Audit Standard (SA), audit theory in the audit textbook Arens, et al (2023), and audit theory in the audit textbook Hayes, et al (2014). The substantive audit procedures performed included analytical procedures and detailed testing such as bank confirmations, bank reconciliations, cut-off tests, cash on hand verification, deposito berjangka balance and interest income verification, and cash anchor testing. The evaluation results indicate that KAP NYC has executed the audit procedures and met the intended assertions in accordance with the applicable audit theory and standards.