

Evaluasi Prosedur Pengujian Rinci Akun Kas PT VFH oleh KAP LKY = Evaluation of Test of Details Procedures on PT VFH's Cash Account by KAP LKY

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit substantif pengujian rinci yang dilakukan KAP LKY terhadap akun kas pada laporan keuangan tahun 2023 PT VFH berdasarkan pedoman, standar, serta peraturan yang berlaku. PT VFH merupakan perusahaan yang bergerak di bidang manufaktur produk krimier dan secara aktif berperan sebagai penyuplai ke berbagai perusahaan baik yang berlokasi di Indonesia maupun di luar negeri. Prosedur pengujian rinci yang dilakukan adalah konfirmasi bank, uji rekonsiliasi bank, uji translasi mata uang asing, dan penilaian kondisi finansial lembaga penyimpanan. Berdasarkan hasil evaluasi, ditemukan adanya ketidaksesuaian pada prosedur penilaian kondisi finansial lembaga penyimpanan, tepatnya pada tahap penghitungan expected credit loss. Penulis merekomendasikan perbaikan pada tabel penghitungan expected credit loss sehingga dapat sesuai dengan standar dan peraturan yang berlaku. Tidak hanya itu, laporan magang juga berisi refleksi diri terkait pengalaman pribadi selama mengikuti kegiatan magang di KAP LKY. Perasaan dan pikiran atas pengalaman magang dievaluasi dan dilakukan analisis untuk mengetahui faktor penyebab pengalaman tersebut dapat berjalan baik ataupun buruk. Hasil analisis menunjukkan bahwa terdapat sifat overthinking dan perfeksionis, kebiasaan self-esteem, serta keterbatasan pengetahuan audit, Bahasa Inggris, dan kemampuan adaptasi yang memengaruhi aktivitas magang. Berdasarkan hasil tersebut, telah disusun beberapa poin tindak lanjut yang bertujuan untuk meningkatkan kualitas diri penulis.

..... This internship report aims to evaluate the substantive audit procedure's test of details of cash accounts in the 2023 financial statement of PT VFH conducted by KAP LKY based on applicable guidelines, standards, and regulations. PT VFH is a company engaged in manufacturing creamer products and actively plays a role as a supplier to various companies, both located in Indonesia and abroad. The test of details procedure being done are bank confirmation, test bank reconciliation, test translation of foreign currency, and consider financial condition of depositories. Based on the evaluation results, discrepancies were found in the procedure of consider financial condition of depositories, specifically at the stage of calculating expected credit loss. The author recommends corrections to the expected credit loss calculation table so that it complies with applicable standards and regulations. In addition, the internship report also contains self-reflection based on personal experiences while participating in internship activities at KAP LKY. Feelings and thoughts regarding the internship experience are evaluated and analyzed to determine the factors that caused the experience go well or bad. The results of the analysis show that there are traits of overthinking and perfectionist, self-esteem habits, as well as limited knowledge of auditing, English, and skill of adaptability that influence internship activities. Based on those results, several follow-up points have been prepared which aim to improve the writer's quality.