

Evaluasi Prosedur Pengujian Rinci atas Beban Pemasaran PT DEF = Evaluation of Detailed Testing Procedure for PT DEF's Marketing Expenses

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Abstrak

dur substantif untuk mendapatkan bukti audit. Prosedur substantif yang dilakukan untuk audit akun beban pemasaran meliputi pengujian rinci melalui metode inspeksi dokumen atau vouching. Pengujian ini bertujuan untuk mendeteksi salah saji pada tingkat asersi, yaitu menguji asersi keterjadian, keakurasian, pisah batas, dan kelengkapan. Hasil evaluasi menunjukkan bahwa KAP ABC telah melaksanakan prosedur audit untuk akun beban pemasaran sesuai dengan standar yang berlaku, mulai dari proses pemilihan unsur pengujian hingga pengujian dalam mendapatkan bukti audit.

..... This internship report aims to evaluate the audit procedures for the marketing expense account of PT DEF, a company engaged in the coal mining industry. The company's activities include exploration, production, and sales of coal. KAP ABC perform audit procedures for marketing expense accounts by performing substantive procedures to obtain audit evidence. Substantive procedures performed for the audit of marketing expense accounts include detailed testing through document inspection or vouching methods. This test aims to detect misstatements at the assertion level, namely testing the assertions of occurrence, accuracy, cut-off, and completeness. The evaluation results show that KAP ABC has carried out audit procedures for marketing expense accounts following applicable standards, starting from the process of selecting test items to testing in obtaining audit evidence.