Evaluasi Audit KAP MDA atas Akun Kas dan Setara Kas PT NAN = Evaluation of Audit of Cash and Cash Equivalents by PAF MDA at PT NAN

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Abstrak

Laporan magang ini mengevaluasi prosedur audit atas akun Kas dan Setara Kas PT NAN oleh Kantor Akuntan Publik (KAP) MDA selaku auditor dari PT NAN. PT NAN merupakan perusahaan Badan Usaha Milik Negara (BUMN) yang bergerak di bidang jasa konstruksi, properti, real estate, penyewaan ruangan dan hotel, dan manufaktur. Laporan ini memuat evaluasi prosedur audit atas akun Kas dan Setara Kas, antara lain uji rekonsiliasi bank, konfirmasi bank, analisis kondisi deposit, uji translasi mata uang asing, dan pembuktian kas. Evaluasi dilakukan dengan membandingkan prosedur yang dilakukan dengan landasan teori dan Standar Audit (SA) yang berlaku di Indonesia. Berdasarkan evaluasi tersebut dapat ditarik kesimpulan bahwa KAP MDA telah melakukan prosedur audit sesuai dengan landasan teori dan Standar Audit yang berlaku. Laporan magang dilengkapi dengan refleksi diri selama mengikuti kegiatan magang di KAP MDA dan tindak lanjut dari pengalaman tersebut.

...... This internship report evaluates the audit procedure for PT NAN's Cash and Cash Equivalents account by the MDA Public Accounting Firm (PAF) as the auditor of PT NAN. PT NAN is a State-Owned Enterprise (BUMN) company which operates in the fields of construction services, property, real estate, room and hotel rental, and manufacturing. This report contains evaluation of audit procedures for Cash and Cash Equivalent accounts, including bank reconciliation tests, bank confirmations, deposit condition analysis, foreign currency translation tests, and obtaining proof of cash. Evaluation is carried out by comparing the procedures carried out with the theoretical basis and Audit Standards (SA) that apply in Indonesia. Based on this evaluation, it can be concluded that PAF MDA has carried out audit procedures in accordance with the theoretical basis and applicable Audit Standards. The internship report is equipped with self-reflection during the experience of participating in internship activities at PAF MDA and follow-up from this experience.