

Evaluasi Prosedur Audit atas Akun Kas dan Setara Kas PT KIP oleh KAP BIM = The Evaluation of Audit Procedures on Cash and Cash Equivalent Accounts of PT KIP by KAP BIM

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Abstrak

Laporan magang ini membahas mengenai evaluasi atas prosedur audit atas akun kas dan setara kas PT KIP oleh KAP BIM. PT KIP merupakan perusahaan yang memproduksi dan menjual susu. Evaluasi yang dilakukan bertujuan untuk membandingkan kesesuaian prosedur audit yang dilakukan oleh KAP BIM dengan Standar Audit (SA) yang berlaku di antara yaitu SA 315 tentang pengidentifikasian dan penilaian risiko kesalahan penyajian material melalui pemahaman atas entitas dan lingkungannya serta SA 500 tentang bukti audit. Evaluasi atas prosedur audit yang dibahas terbatas pada prosedur yang dilakukan selama kegiatan magang, yaitu prosedur analitis substantif dan pengujian rinci untuk menilai asersi completeness, accuracy, cut-off, existence/occurrence, rights and obligations, presentation and disclosure, dan valuation. Berdasarkan evaluasi yang dilakukan, dapat disimpulkan bahwa prosedur audit yang dilakukan oleh KAP BIM atas akun kas dan setara kas PT KIP telah sesuai dengan SA 315, SA 500, dan SA 505.

..... This internship report discusses the evaluation of the audit procedures for cash and cash equivalents of PT KIP conducted by KAP BIM. PT KIP is a company that produces and sells milk. The purpose of the evaluation is to compare the conformity of the audit procedures performed by KAP BIM with the applicable Audit Standards (SA), namely SA 315 concerning the identification and assessment of risks of material misstatement through understanding the entity and its environment, and SA 500 concerning audit evidence. The evaluation of the audit procedures is limited to the procedures conducted during the internship, which include substantive analytical procedures and detailed testing to assess assertions of completeness, accuracy, cut-off, existence/occurrence, rights and obligations, presentation and disclosure, and valuation. Based on the evaluation conducted, it can be concluded that the audit procedures performed by KAP BIM on the cash and cash equivalents of PT KIP are in accordance with SA 315, SA 500, and SA 505.