

Evaluasi Prosedur Audit Substantif Akun Ekuitas PT CCD = Evaluation of Substantive Audit Procedures on Equity Account of PT CCD

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Abstrak

Laporan magang ini mengevaluasi praktik auditor KAP ROSE dalam mengaudit dan menguji akun ekuitas dengan prosedur pengujian audit substantif selama proses pengauditan PT CCD, salah satu holding company konstruksi jalan tol, untuk tahun yang berakhir 31 Desember 2020. Prosedur substantif dievaluasi sesuai dengan teori dan standar audit yang berlaku. Hasil evaluasi menyimpulkan bahwa KAP ROSE telah melaksanakan prosedur substantif untuk subklasifikasi modal disetor secara tepat sesuai dengan teori dan standar berlaku; serta menyarankan prosedur yang dilakukan terhadap subklasifikasi tambahan modal disetor harus didokumentasikan dan KAP ROSE juga harus melakukan prosedur pengujian atas subklasifikasi saldo laba belum ditentukan penggunaannya.

..... The focus and purpose of this internship report is to evaluate the practice of KAP ROSE in auditing equity accounts with substantive audit procedures during the audit engagement with PT CCD, one of the toll road construction holding companies, for the period ended 31 December 2020. This will allow the writer to know if whether the practice of substantive procedures is already in accordance with the applicable audit theory and standard. The evaluation concludes that KAP ROSE has appropriately carried out the substantive procedures for share capital subclassification in accordance with applicable theory and standards; with suggestion that KAP ROSE must document the procedures for additional paid-in capital subclassification and also perform testing procedures on the retained earnings subclassification.