

Evaluasi Prosedur Audit berupa Pengujian Rinci atas Akun Kas di Bank pada PT MOON = Evaluation of Audit Procedures in the form of Test of Details for Cash in Bank of PT MOON

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Abstrak

Laporan magang ini mengevaluasi prosedur audit yang dilakukan oleh KAP CAT atas akun kas di bank kas pada sebuah perusahaan jaringan supermarket bernama PT MOON, beserta refleksi diri atas kegiatan magang yang telah dilakukan. Prosedur audit yang dievaluasi adalah bagian dari pengujian substantif, yaitu pengujian rinci. Secara keseluruhan, dapat disimpulkan bahwa prosedur yang dilakukan telah sesuai standar audit yang berlaku, antara lain prosedur audit menurut Hayes, prosedur audit atas kas menurut Arens, SA 330, SA 315, dan SA 500. Tidak ada temuan salah saji material, sehingga dapat disimpulkan juga bahwa akun kas di bank PT MOON telah disajikan dengan wajar dan sesuai dengan standar akuntansi yang berlaku di Indonesia. Kesimpulan dari refleksi diri penulis memuat hal yang dipelajari selama magang, kelebihan dan kekurangan diri, rencana perbaikan diri, serta rencana karir di masa depan.

..... his internship report includes the evaluation of audit procedures carried out by KAP CAT for cash in bank accounts at a supermarket chain company named PT MOON, and self-reflection on the author's internship activities. The audit procedures that are evaluated are tests of details. Overall, it can be concluded that the procedures carried out are in accordance with applicable auditing standards, including audit procedures according to Hayes, audit procedures for cash according to Arens, SA 330, SA 315, and SA 500. There were no findings of material misstatements, so that it can also be concluded that the cash in bank accounts of PT MOON have been presented fairly and in accordance with accounting standards applicable in Indonesia. The conclusion of the author's self-reflection contains the lessons learned during the internship, author's strengths and weaknesses, author's self-improvement plans, and author's future career plans.