

Evaluasi prosedur sampling audit dan vouching Kantor Akuntan Publik (KAP) BSK atas beban operasi PT BND Sekuritas = Evaluation of audit sampling and vouching procedures at Public Accounting Firm (KAP) BSK on the operating expenses of PT BND Sekuritas

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi pelaksanaan prosedur audit pengujian rinci (Test of Details), khususnya sampling audit dan vouching, yang diterapkan oleh Kantor Akuntan Publik (KAP) BSK atas akun Beban Operasi (Operating Expenses) PT BND Sekuritas. Evaluasi dilakukan dengan mengacu kepada konsep audit oleh Arens, et al. (2020) dan Hayes, et al. (2021) serta Standar Audit (SA) 315, SA 500, SA 530 yang berlaku di Indonesia. Hasil evaluasi menunjukkan bahwa prosedur sampling audit dan vouching yang diterapkan KAP BSK telah sesuai dengan konsep audit dan standar audit yang dijadikan acuan. Laporan ini merekomendasikan agar KAP BSK meningkatkan efisiensi melalui penggunaan platform digital dalam pengelolaan dokumen pendukung. Laporan magang ini juga berisi refleksi diri penulis atas pengalaman mengikuti kegiatan magang di KAP BSK.

.....This internship report aims to evaluate the implementation of audit procedures for Test of Details, particularly audit sampling and vouching, conducted by the Public Accounting Firm (KAP) BSK on the Operating Expenses account of PT BND Sekuritas. The evaluation was carried out by referring to audit concepts by Arens, et al. (2020) and Hayes, et al (2021), as well as Audit Standard (SA) 315, SA 500, SA 530 applicable in Indonesia. The evaluation results indicate that the audit sampling and vouching procedures implemented by KAP BSK comply with the relevant concepts and standards referred. This report recommends that KAP BSK improve efficiency through the use of digital platforms in managing supporting documents. This internship report also contains self-reflection of the writer on the experience of interning at KAP BSK.