

PEMBAHASAN SOAL QUIZ & PRESENTASI

Prodi Akuntansi

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- UNLA

PANDUAN MATERI PRESENTASI AUDIT 2 PENGUJIAN KEPATUHAN AUDIT

Nama Perusahaan

Kelompok:

- Nama/NPM Anggota
- Foto masing2 Anggota

BAHAN PRESENTASI

- 1. Tentukan test of evidence Planning dari bahan yang sudah dibahas:
 - a. Pengujian Kepatuhan audit penjualan
 - b. Pengujian Kepatuhan audit pembelian
 - c. Pengujian Kepatuhan audit penggajian
 - d. Pengujian Kepatuhan audit modal(pilih salah satu dari perusahaan terbuka)

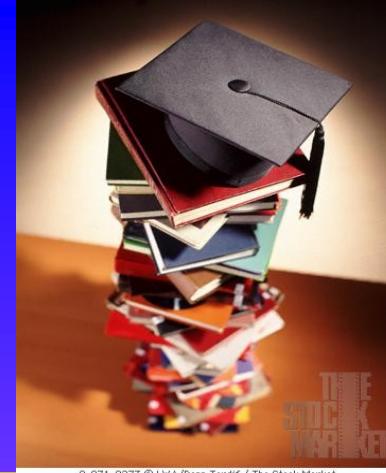
Relationship Between Types of Tests and Evidence

Planning Type of Evidence

Type of Test	Physical Examination	Confirmation	Documentation	Observation
Procedures for internal control			✓	✓
Tests of controls			✓	✓
Substantive tests of transactions			✓	
Analytical procedures				
Tests of details of balances	✓	✓	✓	

2. Buatlah kerangka audit risk dan jelaskan dampaknya terhadap perusahaan, jika tingkat audit kepatuhan tidak dilakukan

Types of Tests



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Risk assessment: BR, FR, AR, IR, CR, and DR

Note: BR and FR feed into AR, IR, and CR

Tests of control-credit check performed → CR → DR

Substantive tests of transactions- trace doc. from
ship. to g/l (comp) trace from g/l to ship. (exist)

Analytical procedures – compare sales acct. to expect.

Tests of details of balances – confirm A/R accounts

3. Tentukan risk assessmentnya,
dan buatlah bechmark dalam satu
industri