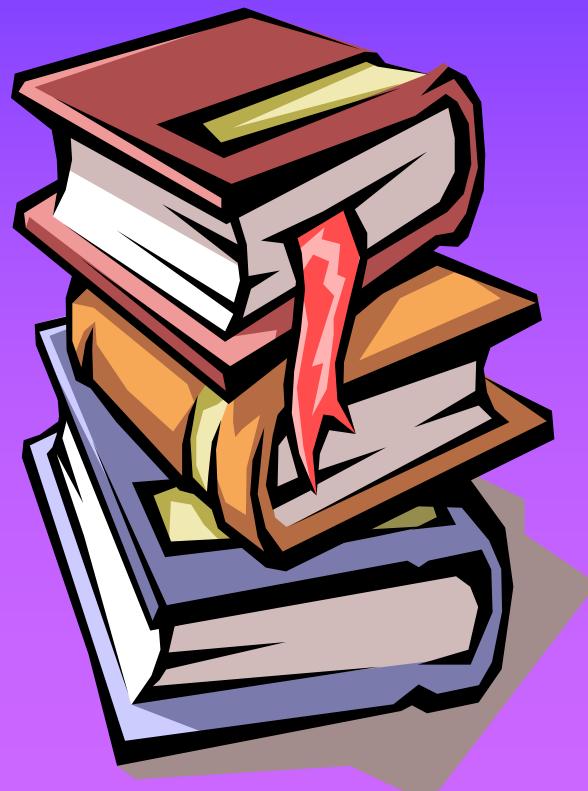


PEMBAHASAN SOAL QUIZ & PRESENTASI

Prodi Akuntansi

Nur Zeina Maya Sari,SE,MM



- 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)

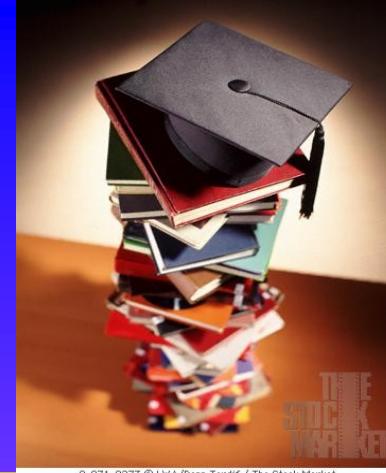
Relationship Between Types of Tests and Evidence

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