

ABSTRAK

Pelaksanaan Pengujian Akun Kas dan Setara Kas dan Piutang oleh KAP Dr. Payamta, CPA Surakarta (Studi Kasus Yayasan Pelita)

Laporan keuangan digunakan oleh berbagai pihak untuk kepentingan yang berbeda-beda. Untuk mencegah adanya informasi yang tidak jujur serta untuk memperbaiki kualitas informasi laporan keuangan, diperlukan pihak ketiga yang independen yaitu auditor eksternal, auditor eksternal memeriksa laporan keuangan dan memberi pernyataan pendapat apakah laporan keuangan telah disusun sesuai dengan kerangka pelaporan keuangan yang berlaku. Tujuan dari laporan tugas akhir ini adalah untuk mengetahui pelaksanaan audit Yayasan Pelita tahun 2016 yang dilakukan oleh KAP Dr. Payamta, CPA. Penulis hanya membahas pelaksanaan pengujian terhadap akun kas dan piutang usaha. Akun kas Yayasan Pelita disajikan sebesar Rp5.238.345.704 dan piutang usaha sebesar Rp1.668.437.007. Tahapan yang dilaksanakan audit akun kas adalah prosedur audit awal, pengujian substantif golongan transaksi, pengujian substantif rinci saldo, dan penyajian pengungkapan. Sedangkan tahapan audit akun piutang dagang meliputi prosedur audit awal, pengujian substantif golongan transaksi, pengujian substantif rinci saldo, *subsequent collection* dan penyajian pengungkapan. Berdasarkan prosedur audit yang telah dilaksanakan, akun kas dan setara kas serta piutang pada Yayasan Pelita telah disajikan sesuai dengan SAK yang berlaku.

Kata Kunci : audit, pelaksanaan audit, kas dan setara kas , piutang usaha.

ABSTRACT

Implementation of Cash and Cash Equivalent and Receivable Account Testing by Public Accounting Firm of Dr. Payamta, CPA Surakarta (Case Study at Pelita Foundation)

Financial statements are used by various parties for different purposes. To prevent dishonest information and to improve the quality of financial statement information, an independent third party is required, namely an external auditor to examine the financial statements and give an opinion statement whether the financial statements have been prepared in accordance with the applicable financial reporting framework or not. The purpose of this final project report is to find out the 2016 Pelita Foundation audit conducted by Dr. Payamta, CPA Public Accounting Firm. The author only discusses the implementation of testing of cash accounts and accounts receivable. Yayasan Pelita's cash account was presented at Rp5.238.345.704 and trade receivables amounting to Rp1.668.437.007. The stages that were carried out by the cash account audit are the initial audit procedure, the substantive examination of the transaction class, the detailed substantive test of the balance, and the presentation of the disclosure. While the audit stage of the accounts receivable account includes the initial audit procedure, substantive testing of the transaction class, detailed substantive testing of balances, subsequent collection and presentation of disclosures. Based on the audit procedures that have been implemented, cash and cash equivalents accounts and receivables from Pelita Foundation have been presented in accordance with the applicable the Financial Accounting Standard.

Keywords: audit, audit implementation, cash and cash equivalents, trade receivables.