

ABSTRACT
IMPLEMENTATION OF AUDIT REPORT PT YJN YEAR 2016 BY KAP
***dbsd&a* BANDUNG OFFICE**

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Writing this final report to find out how the audit of PT YJN Financial Statements by KAP dbsd & a Bandung branch office. From the results of the audit of the financial statements of PT YJN in 2016, the authors can conclude that the KAP dbsd & a Bandung has implemented the overall stage of audit in the implementation of financial statements of PT YJN Year 2016 well in accordance with professional ethics and SPAP (Professional Standards of Certified Public Accountants) .The first stage in the stage of acceptance of the assignment in this stage. Management of audit countermeasures, assignments. Assignment.

Furthermore, at the planning stage of the audit carried out by KAP dbsd & a Yogyakarta office is to collect the understanding of business and industry clients, perform analytical procedures, conduct initial assessment of materiality, assess audit audit, develop a preliminary audit strategy, collect understanding of client internal control and audit program .

Then proceed with conducting audit testing or stage of work in the auditor who checks the accounts contained in the balance sheet and income statement of the client. The final stage is a report on the results of the examination, this stage is done after the auditor documents all audit procedures and audit findings into inspection paper, and draft audit report. After the draft audit report is reviewed and approved by the manager, the audit team of KAP dbsd & a Bandung and has communicated with the client, PT YJN, the auditor of the Independent Audit Report (LAI). Based on the audit results of PT YJN's financial statements for the period of 2016 by KAP dbsd & a Bandung, the auditor expresses unqualified opinion because the financial statements of PT YJN have been presented in accordance with the Financial Accounting Standards of Entities Without Public Accountability in Indonesia.

Keywords: Audit, Auditor, Implementation of Financial Statement Audit