

Analisis proses audit interim atas laporan keuangan pt smd, tbk. periode 30 juni 2014 = Analysis of interim audit process of financial reporting in pt smd, tbk. on the period of june 30th, 2014 / Sonni Cipta Pratama

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Abstrak

[ABSTRAK

Laporan ini membahas tentang proses audit yang dilakukan oleh KAP BCC International Pandawa terhadap PT SMD, Tbk. Analisis dilakukan dengan menitik beratkan pada akun Kas dan Setara Kas, dengan mengacu pada regulasi BAPEPAM-LK, teori yang berlaku, dan pedoman audit dari BCC International. Hasil analisis menunjukkan bahwa terdapat kelemahan dalam pelaksanaan audit interim KAP Pandawa terhadap PT SMD, Tbk yang kurang sesuai dengan teori berlaku dan pedoman audit yang ada. Sehingga menyebabkan beberapa temuan audit yang cukup besar, dan hal ini dinilai berpotensi menimbulkan beberapa risiko baik dari sisi reputasi KAP Pandawa, reputasi PT SMD, Tbk, dan kepercayaan investor.

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ABSTRACT

The report aims to describe the process of audit conducted by Pandawa's Accountinf Firm (KAP) Padawa against PT SMD, Tbk. The analysis was conducted by focusing on acount Cash and Cash Equivalents, through applying corresponding BAPEPAM-LK's regulation, theory, and auditing guidelines of the BCC International. The analysis shows that there are weaknesses in the implementation of the interim audit KAP Pandawa against PT SMD, Tbk which is not in accordance with the applicable theory and existing audit guidelines. So that it caused some big enough audit findings, and it is considered some potential risks in terms of reputation KAP Pandawa, reputation PT SMD, Tbk, and investor confidence., The report aims to describe the process of audit conducted by Pandawa's Accountinf Firm (KAP) Padawa against PT SMD, Tbk. The analysis was conducted by focusing on acount Cash and Cash Equivalents, through applying corresponding BAPEPAM-LK's regulation, theory, and auditing guidelines of the BCC International. The analysis shows that there are weaknesses in the implementation of the interim audit KAP Pandawa against PT SMD, Tbk which is not in accordance with the applicable theory and existing audit guidelines. So that it caused some big enough audit findings, and it is considered some potential risks in terms of reputation KAP Pandawa, reputation PT SMD, Tbk, and investor confidence.]