

ABSTRACT

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THE PROCESS OF PREPARING AUDIT WORKING PAPERS ON THE INVENTORY ACCOUNT OF KAP SUKARDI HASAN & REKAN

Lately, the problem that still occurs is that new graduates find it difficult to get a job that suits their field. This makes it a complex problem after completing their higher education. One of the main causes is the high competition in the job market, where more and more new graduates are competing for a limited number of positions. In addition, many companies tend to look for prospective employees with sufficient work experience. During the 6 months that practitioners did Professional Work (KP) at KAP Sukardi Hasan & Rekan, they were positioned in the audit section as auditors in General Audit Services. The audit department in this Public Accounting Firm has the responsibility for accuracy and ensuring reliability in examining the financial statements that have been prepared by client companies. Practitioners are given work by audit partners during professional work at KAP Sukardi Hasan & Rekan, namely making audit examination work papers on inventory accounts which are general tasks, making confirmation letters, checking the accounts in the financial statements or commonly called footing.

Keywords: Professional Work, Auditor, Public Accounting Firm, Audit Working Paper