

ABSTRACT

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AUDIT PROCEDURES IN THE CASH AND CASH EQUIVALENTS CYCLE AT KAP SUKARDI HASAN & PARTNERS

Professional Work is a program organized by Pembangunan Jaya University to provide students with direct experience of the real world of work. While carrying out Professional Work at the Sukardi Hasan & Partner Accounting Firm, practitioners are placed in the audit section. Assignments in the audit section allow practitioners to understand the roles and responsibilities of auditors, and to apply the theory they have learned directly in a work environment. In its implementation, practitioners are given several jobs to make audit work papers, make bank confirmation letters, and do footing. In practice, KAP Sukardi Hasan & Partners has implemented the applicable Audit Standards appropriately and accordingly.

Keywords: Auditor, Working Papers, Audit Standards