

## **ABSTRACT**

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**“AUDIT PROCEDURES AT THE ENGAGEMENT AND PLANNING STAGE IN KAP. BHARATA ARIFIN MUMAJAD & SAYUTI”**

Profession Work is a course program for final semester students with the aim of adding insight and experience in the world of work. Practitioners carry out Profession Work at the Bharata, Arifin, Mumajad and Sayuti Public Accounting Offices (KAP BAMS). KAP BAMS is a registered partner with the Supreme Audit Agency or BPK RI, where many of their auditors are certified and experienced as auditors by the BPK. The practitioner works as a Junior Auditor under the supervision and guidance of the Team Leader and other Senior Auditors. During Profession Work, the practitioner is in the engagement team and is given the opportunity to be directly involved in the process of making, preparing and completing working papers in the engagement and planning phase. The theory that is applied when carrying out professional work is the Auditing Standard section 300 “Planning an Audit of Financial Statements”.

**Keywords:** Auditor, Audit, Engagement, Planning, Professional Work