

ABSTRACT

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ANALYSIS OF RECORDING CASH AND BANK AND CASH ADVANCES AT ARIF & GLORIUS PUBLIC ACCOUNTING OFFICE

A Public Accounting Firm (KAP) is a business entity that already has a permit from the Minister of Finance as a forum or place for public accountants to provide their services. In carrying out the audit, the auditors must require proper audit procedures in order to minimize the error rate in conducting the audit. While carrying out Professional Work (KP) at the Arif & Glorius Public Accounting Firm, the practitioner works under the supervision and guidance of senior auditors. In carrying out professional work, practitioners have a great opportunity or opportunity to participate or be directly involved in auditing the financial statements of various clients. The writing of this professional work report is aimed at knowing the process of recording financial statements, especially on several accounts that are applied to the Arif & Glorius Public Accounting Firm.

Keywords: VOUCHING, CONFIRMATION BANK, CHECKING ACCOUNT,
RECAPITULATION