

ABSTRACT

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IMPLEMENTATION OF AGREED UPON PROCEDURE FOR CERTAIN ACCOUNTS IN THE INDEPENDENT ACCOUNTANT'S REPORT

While carrying out professional work at KAP Tjahjadi & Tamara (part of Morison Global), the practitioner works under the supervision and guidance of the Auditor section. In Professional Work, Practitioners have the opportunity to assist and be directly involved in the process of implementing agreed procedures. Agreed procedures are procedures agreed upon between the entity and third parties to obtain or produce factual findings related to operational processes or financial information, which are produced without the existence of a specific opinion from the auditor. There are three accounts that have high risk, namely: cash and bank, revenue, and account payable. Cash and bank accounts represent a number of funds used to finance company or entity transactions. Revenue is an income earned by the company from activities such as sales, imbalances, interest, dividends, and so on. Meanwhile, account payable is an economic sacrifice made for the benefit of the company in the future.

Keywords: *public accounting firm, auditor, agreed upon procedures, cash and bank, revenue, account payable.*