

## ABSTRAK

Egis Falah Mudhoffar (2015011022)

### **“PROSEDUR AUDIT PADA TAHAP PELAKSANAAN PENGUJIAN AUDIT (PEKERJAAN LAPANGAN) DI KAP. SUGANDA AKNA SUHRI & REKAN”**

*Selama melaksanakan kerja profesi di KAP. Suganda Akna Suhri & Rekan, Praktikan bekerja dibawah pengawasan serta bimbingan dari Manager, Ketua Tim, serta Senior Auditor lainnya. Dalam kegiatan kerja profesi, Praktikan berkesempatan untuk turut berpartisipasi dan terlibat langsung dalam proses audit eksternal, seperti melakukan vouching, opname, menyusun KKP dan Notes to Financial Statement.*

*Aktivitas dan tanggung jawab audit eksternal di KAP. Suganda Akna Suhri & Rekan merupakan suatu pemeriksaan yang dilakukan secara kritis dan sistematis oleh pihak independen terhadap laporan keuangan yang telah disusun oleh pihak manajemen perusahaan, beserta catatan-catatan pembukuan dan bukti-bukti pendukungnya, dengan tujuan untuk memberikan pendapat mengenai kewajaran atas laporan keuangan tersebut. KAP Suganda Akna Suhri & Rekan (KAPSAS) telah melaksanakan prosedur pekerjaan lapangan sesuai dengan Standar Pekerjaan Lapangan yang ditetapkan oleh Institut Akuntan Publik Indonesia (IAPI). Selama Praktikan melaksanakan kerja profesi, Praktikan menerima banyak pengalaman dan pengetahuan secara teoritis maupun empiris dalam lingkungan kerja.*

## **ABSTRACT**

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### **“AUDIT PROCEDURES IN THE IMPLEMENTATION OF AUDIT TESTING (FIELD WORK) IN KAP. SUGANDA AKNA SUHRI & PARTNERS”**

During the internship at Suganda Akna Suhri & Rekan Public Accounting Firm, Practitioner works under supervision and guidance from the Manager, Team Leader, and other Senior Auditors. In apprenticeship activities, Practitioners have the opportunity to participate and be directly involved in the external audit process, such as vouching, opname, compiling inspection work papers and notes to financial statements.

External audit activities and responsibilities at Suganda Akna Suhri & Rekan Public Accounting Firm is an examination conducted critically and systematically by an independent party of the financial statements prepared by the management of the company, along with accounting records and supporting evidence, with the aim of giving an opinion regarding the fairness of the financial statements. KAP. Suganda Akna Suhri & Rekan (KAPSAS) has carried out field work procedures in accordance with the Field Work Standards set by the Indonesian Institute of Certified Public Accountants (IAPI). As long as the practitioners carried out the internship, practitioners received a lot of theoretical and empirical experience and knowledge in the work environment.