

ABSTRACT

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PREPARATION OF AUDIT WORKING PAPERS AT KAP OKF HADIWINATA

Professional work is one of the opportunities provided by universities for students to get to know the world of work in a real and professional way and gain experience before going directly into the world of work. Practitioners have the opportunity to carry out professional work at KAP Hadiwinata, Hidajat, Arsono, Retno, Palilingan, and Partners in the audit division for more than 400 hours. During the implementation of professional work, practitioners are given a variety of tasks, but in general the work most often carried out by practitioners while carrying out professional work is working on work papers and doing recaps. Practitioners have gained a lot of experience and new knowledge while carrying out professional work at KAP Hadiwinata, Hidajat, Arsono, Retno, Palilingan, and Partners.

Keywords: *Audit, Work Paper, Recap*