

ABSTRACT

Andika Indra Falim (2020011008)

ENGAGEMENT PROCESS AND AUDIT PLANNING AT BHARATA ARIFIN MUMAJAD & SAYUTI ACCOUNTING FIRM

Practitioner carries out professional work at the Bharata, Arifin, Mumajad & Sayuti Public Accounting Firm, which is a business entity that operates in the assurance and financial sector and is a work partner registered with the Financial Audit Agency, where many auditors have auditor certification by the Financial Audit Agency (CPC). Practitioners are placed as Junior Auditors in the General Audit Services section. During the implementation of professional work, practitioners are given assignments and responsibilities to create, improve and tidy up audit work papers in the engagement and planning phases. The implementation of Audit Standards 210 and Audit Standards 300 at the Bharata, Arifin, Mumajad & Sayuti Public Accounting Firm is in accordance with the practices of Audit Standards 210 and Audit Standards 300.

Keywords: *Engagement, Planning, Audit Standards 210, Audit Standards 300*