

ABSTRACT

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AUDIT PROCESS IN PREPARING AUDIT REPORTS AT KAP TJAHJO, MACHDJUD MODOPURO & PARTNERS

Practitioner carries out professional work at the Public Accounting Firm Tjahjo, Machdjud Modopuro & Partners in the audit section. During the implementation, practitioners are given several jobs regarding preparing client audit reports, recapping member receivables, and recapping bank statements. The implementation of the audit report by KAP Tjahjo, Machdjud Modopuro & Partners is in accordance with Audit Reporting Standards.

Key words: auditor, audit report, receivables, current account, audit reporting standards.