ANALISIS PELAKSANAAN PROSEDUR AUDIT ATAS AKUN UANG MUKA PELANGGAN PADA PT XYZ

Oleh :

Amelia Renata Silitonga

ABSTRAK

Penelitian ini membahas pelaksanaan prosedur audit atas akun Uang Muka Pelanggan pada PT XYZ oleh Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang & Rekan. Akun advance dan prepayment perlu diaudit secara tepat karena berkaitan dengan penerimaan maupun pembayaran yang manfaat atau kewajibannya belum sepenuhnya diselesaikan pada periode berjalan. Tujuan penelitian ini adalah untuk mengetahui tahapan prosedur audit yang dilakukan auditor serta menilai bagaimana prosedur tersebut mendukung pemerolehan bukti audit atas kewajaran saldo akun Uang Muka Pelanggan. Penelitian ini menggunakan metode deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, dokumentasi kertas kerja audit, dan telaah dokumen pendukung. Hasil penelitian menunjukkan bahwa prosedur audit dilakukan melalui permintaan data kepada klien, penentuan materialitas, penyusunan audit program, pembuatan *lead schedule, tie-up* antara *general ledger* dan *trial balance*, identifikasi *key item* dan *non-key item*, penyusunan *Overall Substantive Procedure*, pengujian *subsequent, vouching*, serta evaluasi selisih hasil pemeriksaan. Hasil pengujian menunjukkan bahwa selisih yang ditemukan berada di bawah batas *clearly trivial*, sehingga tidak memerlukan usulan *adjusting journal entry*. Dengan demikian, prosedur audit atas akun advance dan prepayment pada PT XYZ telah dilaksanakan secara memadai dan dapat mendukung kesimpulan auditor atas kewajaran saldo akun tersebut.

Kata kunci: Uang Muka pelanggan, prosedur audit, prosedur substantif, bukti audit.

ANALYSIS OF THE IMPLEMENTATION OF AUDIT PROCEDURES FOR ADVANCE ACCOUNTS AT PT XYZ

By :

Amelia Renata Silitonga

ABSTRACT

This study discusses the implementation of audit procedures for advance accounts at PT XYZ by Kantor Akuntan Publik Tanubrata Sutanto Fahmi Bambang & Rekan. Advance accounts need to be audited properly because they relate to cash receipts or payments whose benefits or obligations have not been fully realized in the current period. This study aims to identify the audit procedures performed by the auditor and examine how those procedures support the collection of audit evidence regarding the fairness of advance and prepayment account balances. This study uses a descriptive qualitative method, with data collected through observation, audit working paper documentation, and review of supporting audit documents. The results show that the audit procedures include requesting data from the client, determining materiality, preparing the audit program, preparing the lead schedule, performing tie-up procedures between the general ledger and trial balance, identifying key items and non-key items, preparing the Overall Substantive Procedure, performing subsequent testing, conducting vouching, and evaluating differences found during the audit. The audit results show that the differences identified were below the clearly trivial threshold, so no adjusting journal entry was required. Therefore, the audit procedures for advance accounts at PT XYZ were performed adequately and supported the auditor's conclusion on the fairness of the account balances.

Keywords: advance, prepayment, audit procedures, substantive procedures, audit evidence