

Intisari

Konfirmasi dapat menjadi bukti audit yang andal dan meyakinkan karena respons konfirmasi diperoleh dari pihak ketiga yang independen. Ketika mengevaluasi respons konfirmasi, auditor perlu menggunakan pertimbangan dan skeptisisme profesional. Di sisi lain, terdapat beberapa hal yang menyebabkan keandalan dan relevansi konfirmasi berkurang. Hal ini mengakibatkan efektivitas konfirmasi sebagai bukti audit dipertanyakan.

Penelitian ini bertujuan untuk menganalisis efektivitas prosedur konfirmasi pada audit laporan keuangan PT ABC yang berakhir pada 31 Desember 2018. Penelitian ini juga menganalisis pertimbangan penggunaan prosedur alternatif yang dilakukan oleh auditor PT ABC. Dengan demikian, penelitian ini dapat memberikan gambaran pelaksanaan prosedur konfirmasi secara empiris.

Penelitian ini berupa penelitian kualitatif yang menggunakan metode studi kasus tunggal. Pengujian data dalam penelitian ini menggunakan triangulasi data: dokumentasi audit, hasil observasi, hasil wawancara, dan standar audit serta teori. Peneliti melakukan analisis dengan membandingkan pelaksanaan prosedur konfirmasi termasuk prosedur alternatif terhadap standar audit 505 tentang Konfirmasi Eksternal. Konfirmasi yang dikirimkan oleh auditor yaitu konfirmasi saldo kas di bank, investasi, pinjaman uang muka kredit pemilikan rumah, dan saldo uang pensiun.

Hasil penelitian menunjukkan bahwa prosedur konfirmasi yang dilaksanakan oleh auditor PT ABC telah efektif namun terdapat beberapa catatan. Meskipun demikian, tujuan pelaksanaan prosedur konfirmasi telah tercapai karena dapat menyediakan bukti audit yang andal dan relevan. Prosedur alternatif dilaksanakan oleh auditor ketika terdapat informasi-informasi yang tidak tercantum dalam respons konfirmasi dengan mempertimbangkan dokumen pendukung.

Kata kunci: prosedur konfirmasi, prosedur alternatif, bukti audit, SA 505

Abstract

Confirmations can be reliable and persuasive audit evidence because responses are obtained from independent third parties. When evaluating confirmation responses, auditors need to use their professional judgment and skepticism. On the other hand, there are circumstances that reduce the reliability and relevancy of confirmations. These cause the effectivity of confirmations as audit evidence being questioned.

This research aims to analyse the effectiveness of confirmation procedures on the financial statement audit of PT ABC ended December 31, 2018. This research also aims to analyse the judgment of using alternative procedures performed by PT ABC's auditors. Thus, this research can provide description of confirmation procedures empirically.

This research was a qualitative research that used single-case design. In assessing data, this research used data triangulation technique: audit documentation, observation result, interview results, and auditing standards as well as theory. Researcher did the analysis by comparing the implementation of confirmation procedures including alternative procedures with the auditing standards 505 about External Confirmations. Confirmations that were sent by the auditors were cash in bank, investment, down payment of house ownership credit, and pension payment asset.

Result indicated that confirmation procedures implemented by PT ABC's auditors have been effective but noted some exceptions. Nevertheless, the objective of confirmation procedures has been achieved because confirmations could provide reliable and relevant audit evidence. Alternative procedures were implemented by the auditors when there were information that were not included in the confirmation responses by examining supporting documents.

Keywords: *confirmation procedure, alternative procedure, audit evidence, SA 505*