



INTISARI

Penelitian ini bertujuan untuk menilai kepatuhan KAP Kuncara dalam menerapkan Standar Audit yang tercantum pada Standar Profesional Akuntan Publik pada pelaksanaan audit laporan keuangan milik BPR. Data yang penulis gunakan dalam penelitian ini adalah data kualitatif. Data didapat dengan cara mempelajari standar audit, wawancara dengan senior auditor di KAP Kuncara dan observasi pelaksanaan audit di KAP Kuncara saat pelaksanaan magang berlangsung.

Pada standar auditing terdiri tiga bagian, yaitu standar umum, standar pekerjaan lapangan, dan standar pelaporan. Ketiga bagian tersebut berkenaan dengan pelaksanaan audit, penghimpunan bukti audit, pengujian pengendalian & substantif, pemahaman SPI, dan pendokumentasian kertas kerja audit. Secara umum, pelaksanaan audit di KAP Kuncara telah sesuai dengan standar audit yang berlaku. Namun, berdasarkan observasi yang penulis telah lakukan KAP tersebut belum melakukan pendokumentasian kertas kerja audit. Kertas kerja audit ini berguna bagi KAP untuk mendukung temuan audit, agar pelaksanaan audit lebih efektif dikemudian hari, dan sebagai evaluasi oleh Manager Auditor terhadap kinerja auditor sebagai pelaksana audit.

Kata Kunci : Kantor Akuntan Publik, Standar Audit, Laporan Keuangan



ABSTRACT

This research is aiming to evaluate the compliance of Kuncara Public Accountant Firm in applying the Audit Standards listed on the Professional Standards of Certified Public Accountant in implementing audit of BPR's financial statement. In this research, the author uses qualitative data. The data obtain by studying audit standards, interviewing with senior auditors in Kuncara Public Accountant Firm and observing the implementation audit of BPR'S financial statement in Kuncara Public Accountant Firm during internship period.

The auditing standards consists of three components, there are general standard, field work standard, and reporting standard. These three components relate to audit implementation, audit evidence collection, test of control and substantive test, conceive the internal control system, and recording the audit working paper. In general, the implementation of audit in Kuncara Public Accountant Firm has been suitable with the audit standards. Based on the author's observe, Kuncara Public Accountant Firm has not implement recording the audit working paper yet. Audit working paper is useful for Kuncara Public Accountant Firm to strengthen audit findings, in order that the audit will be more effective in the next year, and as an evaluation for the Auditor Manager based on the auditor's performance.

Keywords : *Public Accountant Firm, Audit Standards, Financial Statement*