

Audit Planning and Analytical Procedures

PERENCANAAN

Prinsip yang mendasari standar audit AICPA menunjukkan: Auditor harus merencanakan pekerjaan dan mengawasi asisten dengan baik.

Risiko audit yang dapat diterima adalah ukuran seberapa bersedia auditor menerima bahwa laporan keuangan mungkin salah saji secara material setelah audit selesai dan opini wajar tanpa pengecualian telah diterbitkan.

Risiko inheren adalah ukuran penilaian auditor atas kemungkinan adanya salah saji material dalam suatu saldo akun sebelum mempertimbangkan efektivitas pengendalian internal.

PROSEDUR ANALISIS

Prosedur analitik didefinisikan oleh standar auditing sebagai evaluasi informasi keuangan melalui analisis hubungan yang masuk akal antara data keuangan dan nonkeuangan.

LAKUKAN PROSEDUR ANALISIS AWAL

Auditor melakukan prosedur analitis pendahuluan untuk lebih memahami bisnis klien dan untuk menilai risiko bisnis klien.

RASIO KELENGKAPAN UMUM

1. Kemampuan Membayar Utang Jangka Pendek
2. Rasio Aktivitas Likuiditas
3. Kemampuan untuk Memenuhi Kewajiban Utang Jangka Panjang
4. Rasio Profitabilitas

MENERIMA KLIEN DAN MELAKUKAN PERENCANAAN AUDIT AWAL

1. Penerimaan dan Keberlanjutan Klien
2. Identifikasi Alasan Klien untuk Audit
3. Dapatkan Pemahaman dengan Klien
4. Mengembangkan Strategi Audit Keseluruhan

MEMAHAMI BISNIS DAN INDUSTRI KLIEN

1. Industri dan Lingkungan Eksternal
2. Operasi dan Proses Bisnis
3. Manajemen dan Tata Kelola
4. Tujuan dan Strategi
5. Pengukuran dan Kinerja

MENILAI RISIKO BISNIS KLIEN

Auditor menggunakan pengetahuan yang diperoleh dari pemahaman bisnis dan industri klien untuk menilai risiko bisnis klien, risiko kegagalan klien untuk mencapai tujuannya.

LIMA JENIS PROSEDUR ANALISIS

1. Data Industri
2. Data Periode Sebelumnya Serupa
3. Hasil yang Diharapkan yang Ditentukan Klien
4. Hasil yang Ditentukan Auditor
5. Hasil yang Diharapkan Menggunakan Data Non Keuangan

Annisah Hafidz

Audit Planning Chapter 8 Babybasicore

JS Bruner



Audit Planning Chapter 8 Babybasicore:

The Enigmatic Realm of **Audit Planning Chapter 8 Babybasicore**: Unleashing the Language is Inner Magic

In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing short of extraordinary. Within the captivating pages of **Audit Planning Chapter 8 Babybasicore** a literary masterpiece penned by a renowned author, readers attempt a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of those who partake in its reading experience.

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