

# 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 KELUANGGAN 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

**J Elliott**



**Audit Planning Chapter 8 Babybasicore:**

## Unveiling the Magic of Words: A Review of "**Audit Planning Chapter 8 Babybasicore**"

In a global defined by information and interconnectivity, the enchanting power of words has acquired unparalleled significance. Their capability to kindle emotions, provoke contemplation, and ignite transformative change is truly awe-inspiring. Enter the realm of "**Audit Planning Chapter 8 Babybasicore**," a mesmerizing literary masterpiece penned by way of a distinguished author, guiding readers on a profound journey to unravel the secrets and potential hidden within every word. In this critique, we shall delve in to the book is central themes, examine its distinctive writing style, and assess its profound affect the souls of its readers.

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