

Abstrak

Perencanaan audit adalah proses yang menentukan keberhasilan audit. Perencanaan audit mempunyai delapan langkah, yaitu terdiri atas penerimaan calon klien dan perencanaan audit awal, pemahaman bisnis dan industri klien, penilaian resiko bisnis klien, pelaksanaan prosedur analitis pendahuluan, penetapan batas materialitas dan penilaian resiko audit yg dapat diterima serta resiko inheren, pemahaman pengendalian internal klien dan penilaian resiko pengendalian, pengumpulan informasi untuk menilai risiko kecurangan dan pelaksanaan strategi dan program audit. Penelitian ini bertujuan untuk mengetahui tujuan dan pentingnya perencanaan audit, praktik perencanaan audit di KAP CDE, dan tingkat kesesuaian antara praktik perencanaan audit di KAP CDE dengan teori perencanaan audit. Metode pengumpulan data yang digunakan dalam penelitian ini adalah metode studi kepustakaan, metode pengisian kuisioner, dan metode wawancara. Hasil penelitian ini menunjukkan tujuan dan pentingnya perencanaan audit menurut KAP CDE serta praktik perencanaan audit di KAP CDE. Tingkat kesesuaian teori perencanaan audit menurut Arens, SA 300, 315, dan 320 dengan praktik perencanaan audit di KAP CDE sebesar 78,37%.

Kata kunci: KAP, Standar Audit, Perencanaan Audit

Abstract

Audit planning is the process that determines the success of the audit. Audit planning has eight steps, which consist of acceptance of prospective clients and initial audit planning, understanding of the client's business and industry, client business risk assessment, implementation of preliminary analytical procedures, determination of materiality limits and assessment of acceptable audit risk and inherent risk, understanding of internal control. client and control risk assessments, gathering information to assess fraud risk and implementing audit strategies and programs. This study aims to determine the purpose and importance of audit planning, audit planning practices at KAP CDE, and the level of conformity between audit planning practices at KAP CDE and audit planning theory. The data collection method used in this research is the literature study method, the questionnaire filling method, and the interview method. The results of this study indicate the purpose and importance of audit planning according to KAP CDE and audit planning practices at KAP CDE. The level of conformity of the theory of audit planning in SA 300, 315, and 320 with the practice of audit planning at KAP CDE is 78.37%.

Keywords: KAP, Audit Standards, Audit Planning