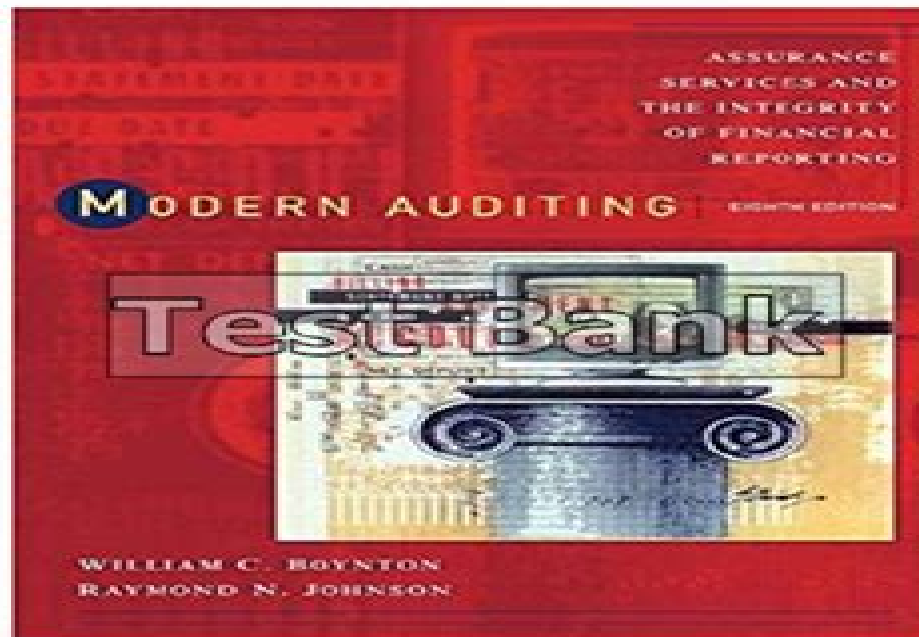


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2006, 0000000 0000 **PENGAUDITAN AKUNTANSI** Eko Wiji Pamungkas., S.E., M. Ak, Richatul Jannah, S.E., M. Ak, Aldi Samara, S. Ak., M. Ak, Drs. Supriadi, M. Si, Dr. Nanik Sri Utaminingsih, S.E., M. Si., Akt, Irfan H. Wasilu, S.E., M. M, Dr. Maylia Pramono Sari, S.E., M. Si., Akt., CA., ACPA, M. Dedy Eko Trisyono Safari, S.E., Ak., M. Si, Metta Susanti, S. Ak.,

M.Ak,Ayu Puspita Sari, M.Ak ,2024-09-18 Pengauditan akuntansi memegang peranan yang sangat penting dalam memastikan bahwa laporan keuangan yang disajikan oleh suatu entitas sesuai dengan prinsip prinsip akuntansi yang berlaku umum Selain itu audit juga menjadi alat yang esensial dalam mengidentifikasi dan mencegah kesalahan serta kecurangan dalam laporan keuangan sehingga dapat meningkatkan transparansi dan akuntabilitas di dalam suatu organisasi Auditing & Systems ,2008 **Pengauditan** Imang Dapit Pamungkas,Bambang Minarso,Hermawan Triono,Agung Prajanto,2025-06-01 Buku berjudul Pengauditan Konsep Prosedur dan Aplikasi ini disusun untuk menjadi sumber belajar utama dalam mata kuliah Pengauditan Buku ini membahas secara sistematis mulai dari pengantar audit standar dan etika profesi hingga praktik audit atas berbagai jenis entitas dan pemanfaatan audit digital Bab 1 dan 2 menyajikan pemahaman dasar mengenai ruang lingkup audit peran auditor serta standar dan etika profesi yang menjadi fondasi praktik audit Bab 3 dan 4 membahas tanggung jawab auditor serta proses audit yang meliputi perencanaan hingga pelaporan Bab 5 hingga 8 memfokuskan pada teknik audit mulai dari pengujian pengendalian internal pengujian substantif pengujian analitik hingga audit kinerja sebagai salah satu bentuk audit modern Bab 9 hingga 11 membahas aspek teknis pelaksanaan audit seperti penyusunan kertas kerja audit pemberian opini serta pendekatan audit pada berbagai jenis entitas Dan bab terakhir menjadi penutup yang sangat relevan dengan kebutuhan saat ini yaitu audit digital yang membahas tantangan dan peluang transformasi digital dalam proses audit termasuk pemanfaatan teknologi informasi Dengan penyajian materi yang runtut dan aplikatif buku ajar ini tidak hanya menjelaskan teori tetapi juga memberikan ilustrasi dan studi kasus untuk memperkaya wawasan mahasiswa terhadap praktik audit yang sesungguhnya Dasar-Dasar Auditing Denny Rakhmad Widi Ashari,Tuti Meutia,Rifqa Ayu Dasila,Harian Syaputra,Ade Elza Surachman,Rizka Mukhlisiah,Achdian Anggreny Bangsawan,Ahadiyah Agustina,Warka Syachbrani,Mohammad Annas,Rahayu Alkam,Rizky Ridwan,Nurina Saffanah,Mochamad Heru Riza Chakim,Masdar Ryketeng,Nur Alim Bahri,Sri Amalia Edy,2025-01-09 Auditing adalah bagian penting dalam menjaga integritas dan akuntabilitas di berbagai sektor baik swasta maupun publik Dalam dunia yang semakin kompleks peran auditor tidak hanya sebagai pemeriksa tetapi juga sebagai pemberi nilai tambah dalam tata kelola dan pengambilan keputusan Buku ini hadir untuk memberikan pemahaman mendalam mengenai konsep dan praktik auditing yang relevan dengan kebutuhan saat ini Buku ini disusun berdasarkan hasil pemikiran dan penelitian terbaru sehingga dapat menjadi referensi yang berharga bagi siapa saja yang ingin mendalami bidang auditing Disusun oleh para dosen peneliti dan praktisi dengan kualifikasi di bidangnya masing masing buku Dasar Dasar Auditing menawarkan pembahasan yang menyeluruh dan terstruktur Buku ini terdiri dari 17 tujuh belas bab yang mencakup berbagai aspek auditing mulai dari Konsep Dasar Audit Sejarah dan Perkembangan Audit Prinsip Tujuan dan Manfaat Audi Etika dan Tanggung Jawab Auditor Standar dan Regulasi Audit Proses Audit Perencanaan Proses Audit Pengumpulan Bukti Proses Audit Evaluasi Bukti dan Temuan Audit Internal Audit Eksternal Audit Forensik Audit Sistem Informasi Audit Lingkungan dan Keberlanjutan Audit Kepatuhan Compliance Audit Audit

Berbasis Risiko Risk Based Audit Prosedur dan Metodologi Audit Pelaporan Hasil Audit AKUNTANSI KEUANGAN: ALAT UNTUK PENGAMBILAN KEPUTUSAN BISNIS Siska Yuli Anita, Sunarmi, Darnawati, Dian Wulan Sari, Fitri Yeni, Ni Putu Budiadnyani, Putu Pande R. Aprilyani Dewi, Sigit Sanjaya, Yola Andesta Valenty, Putu Sri Arta Jaya Kusuma, I Made Dwi Sumba Wirawan, Putu Purnama Dewi, Gusi Putu Lestara Permana, Berta Agus Petra, 2024-11-12 Buku Akuntansi Keuangan Alat Untuk Pengambilan Keputusan Bisnis ini disusun oleh para akademisi dan praktisi dalam bentuk buku kolaborasi Walaupun jauh dari kesempurnaan tetapi kami mengharapkan buku ini dapat dijadikan referensi atau bacaan serta rujukan bagi akademisi ataupun para profesional mengenal Ilmu Akuntansi Sistematisa penulisan buku ini diuraikan dalam empat belas bab yang memuat tentang konsep dasar akuntansi keuangan pengukuran dan penyajian laporan keuangan pendapatan dan beban laporan keuangan interim aset lancar dan investasi aset tetap dan penyusutan liabilitas dan kewajiban ekuitas dan transaksi ekuitas laporan arus kas analisis laporan keuangan akuntansi pendapatan pajak audit dan jaminan kualitas pengaruh teknologi dalam akuntansi dan isu etika dalam akuntansi keuangan Auditing 1 Nur Alimin Azis, Wenni Andriani, 2025-08-01 Buku ini menyajikan pemahaman menyeluruh tentang auditing sebagai proses sistematis yang bertujuan untuk memeriksa dan mengevaluasi laporan keuangan suatu entitas agar sesuai dengan prinsip akuntansi yang berlaku umum dan bebas dari kesalahan material Dijelaskan dalam buku ini bahwa auditor terutama akuntan publik memegang peran penting dalam memastikan transparansi akuntabilitas dan integritas laporan keuangan yang dibutuhkan oleh berbagai pemangku kepentingan Setelah memperkenalkan peran dan tanggung jawab profesi akuntan publik buku ini menjabarkan standar auditing yang menjadi pedoman pelaksanaan audit meliputi standar umum pelaksanaan dan pelaporan Selanjutnya dipaparkan bahwa audit laporan keuangan mencakup perencanaan pengumpulan bukti dan penyusunan laporan yang memberikan opini terhadap kewajaran laporan keuangan Proses perencanaan dan penerimaan penugasan audit juga dijelaskan sebagai langkah krusial dalam memastikan audit yang efektif termasuk dalam menilai risiko independensi dan integritas klien Konsep materialitas risiko audit dan strategi audit dijelaskan sebagai dasar dalam menentukan fokus dan prosedur audit yang tepat Audit yang efektif memerlukan pengumpulan dan evaluasi bukti audit yang relevan dan andal yang menjadi dasar bagi simpulan dan opini auditor Semua langkah audit didokumentasikan dalam kertas kerja audit sebagai bukti dan alat komunikasi internal auditor Selain itu buku ini menyoroti pentingnya pengendalian internal dalam organisasi dan bagaimana auditor menguji efektivitasnya melalui pengujian pengendalian dan pengujian substantif dengan mempertimbangkan kelemahan dan kekuatan sistem yang ada Teknik penarikan sampel dibahas sebagai metode yang efisien untuk menilai kewajaran laporan keuangan dan efektivitas pengendalian Bab akhir membahas auditing sistem informasi yang menjadi semakin penting dalam era digital Auditor sistem informasi mengevaluasi keamanan integritas data dan kepatuhan terhadap regulasi menggunakan kerangka kerja seperti COBIT dan ISO 27001 Tantangan yang dihadapi dalam auditing TI seperti serangan siber dan teknologi yang terus berkembang menuntut auditor untuk terus meningkatkan kompetensinya

Auditing & Systems Irvin N. Gleim, William A. Hillison, Grady M. Irwin, 2003

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