



AUDIT

SEPTYANI PRIHATININGSIH

KEMAMPUAN AKHIR YANG DIHARAPKAN

- Mahasiswa mampu menjelaskan tentang Definisi Audit
- Mahasiswa mampu menjelaskan tentang Tujuan Audit
- Mahasiswa mampu menjelaskan tentang Jenis Audit
- Mahasiswa mampu menjelaskan tentang Prinsip Audit

OUTLINE

AUDIT



- Definisi Audit
- Tujuan Audit
- Jenis Audit
- Prinsip Audit

WHAT is audit ?

WHAT is audit ?

Menurut Arens and Beasley (2003):

Auditing is the accumulation and evaluation of evidence about information to determine and report on the degree of correspondence between the information and established criteria. Auditing should be done by a competent, independent person

WHAT is audit ?

According to the American Accounting Association (AAA); “

Auditing is a systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users”

WHAT is audit ?

ISO 19011:2011 Guidelines for auditing management Systems,

An audit is a systematic, independent and documented process for obtaining audit evidence [records, statements of fact or other information which are relevant and verifiable] and evaluating it objectively to determine the extent to which the audit criteria [set of policies, procedures or requirements] are fulfilled.” Several audit methods may be employed to achieve the audit purpose.

SCOPE of audit ?

The scope of an audit is the determination of the range of the activities and the period of records that are to be subjected to an audit examination. The scope of an audit are;

- ❖ Legal Requirements.
- ❖ Entity Aspects.
- ❖ Reliable Information.
- ❖ Proper Communication.
- ❖ Evaluation.
- ❖ Test.
- ❖ Comparison.
- ❖ Judgements.

Objectives of Audit

Subsidiary Objectives

- Detection and prevention of errors
- Under-or over-valuation of stock

Primary Objectives

- Examining the system of internal check.
- Checking arithmetical accuracy of books of accounts, verifying it.
- Verifying the authenticity and validity of transactions.
- Checking the proper distinction of capital & revenue of transactions.
- Confirming existence and value of assets & liabilities.

Type of Audit

Product audit –

An examination of a particular product or service (hardware, processed material, software) to evaluate whether it conforms to requirements (that is, specifications, performance standards, and customer requirements).

Process Audit –

A verification that processes are working within established limits. It evaluates an operation or method against predetermined instructions or standards to measure conformance to these standards and the effectiveness of the instructions.

Type of Audit

Financial Audit –

The process of checking a company's or organization's financial statements to make certain they are correct and completing and then providing this information in an official report

System Audit –

An audit conducted on a management system. It can be described as a documented activity performed to verify, by examination and evaluation of objective evidence, that applicable elements of the system are appropriate and effective and have been developed, documented, and implemented in accordance and in conjunction with specified requirements.

Type of Audit (ISO 19011:2011)

First Party

- Audit conducted by organization on itself

Second Party

- Carried out on a current or potential external provider by a purchasing organization

Third Party

- Certification and or accreditation or statutory, regulator and similar audit

Auditing Principles

Integrity

Fair
Presentation

Due
professional
care

Confidentiality

Independence

Evidence
Based
Approach

Risk Based
Approach

Auditing Principles

1. Integrity

- Perform work with honesty, diligence and responsibility
- Observe and comply with legal requirements
- Demonstrate competence
- Be impartial and sensitive to any influence on judgement

Auditing Principles

2. Fair presentation

- Report truthfully and accurately
- Communicate objectively, timely, clearly and completely

Auditing Principles

3. Due professional care

- Apply diligence and judgement
- Deserve confidence placed in you
- Make reasoned judgements in all audit situations

Auditing Principles

4. Confidentiality

- Exercise with discretion and ensure security of information
- Don't use audit information outside of the given auditing activity

Auditing Principles

5. Independence

- Ensure impartiality and objectivity of audit conclusions
- Be independent of the activity being audited
- Avoid conflict of interest
- Base audit findings only on the audit evidence

AUDITING PRINCIPLES

6. Evidence-based approach

- Use rational methods for reaching conclusions
- Conclude reliably and reproducibly (verifiably)
- Use systematic audit process
- Use appropriate sampling

Auditing Principles

7. Risk based approach

- *Will be part of ISO 19011:2018 (currently DIS)*
- Structural change
- Using ICT evidence to facilitate audit process
- Emphasis on professional judgement

TERIMA KASIH



TUGAS 1

1. Mendeskripsikan penerapan sistem manajemen K3 yang sudah diterapkan di perusahaan tempat anda melaksanakan PKL 1.
2. Mengidentifikasi peraturan terkait sistem manajemen K3 yang ada di Indonesia

Tugas Individu, dikumpulkan (melalui aula) dipresentasikan dan didiskusikan di forum kelas.

Nama File : Semester V_MK Audit SMK3_ Tugas 1_Nama_NIM.

Tugas dikumpulkan di aulaganjil2019.unair.ac.id dan dipresentasikan dan didiskusikan di forum kelas.