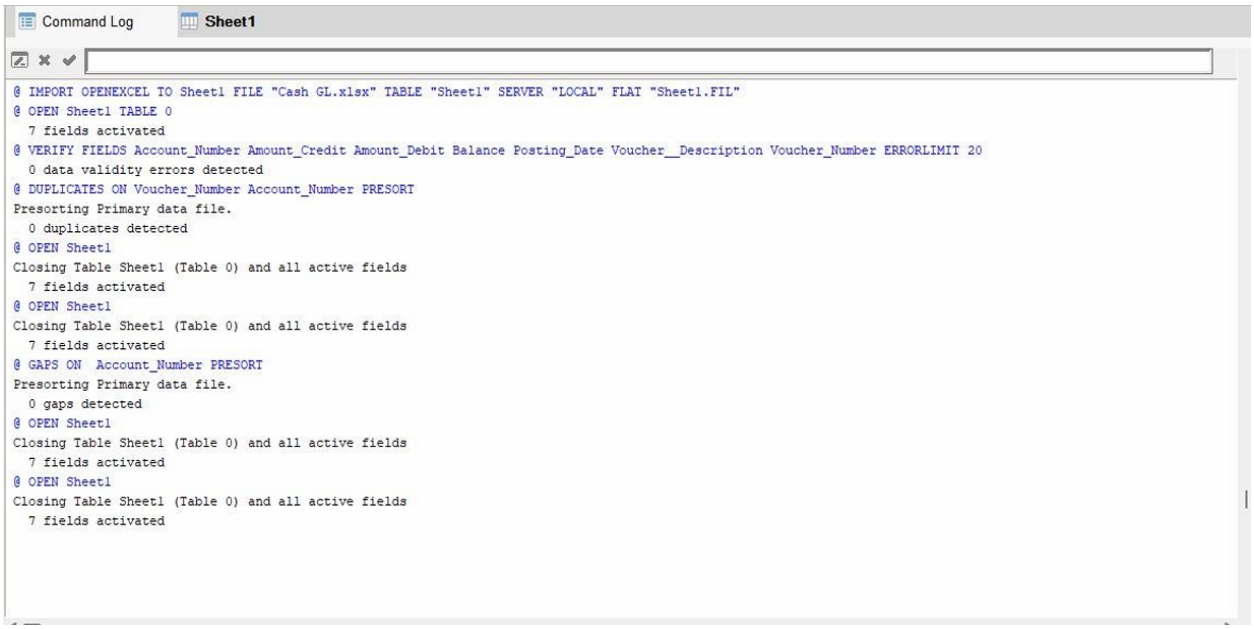
NAMA : Callysta Lareina Arianto

NIM : 12030122130172

KELAS : Praktikum Audit

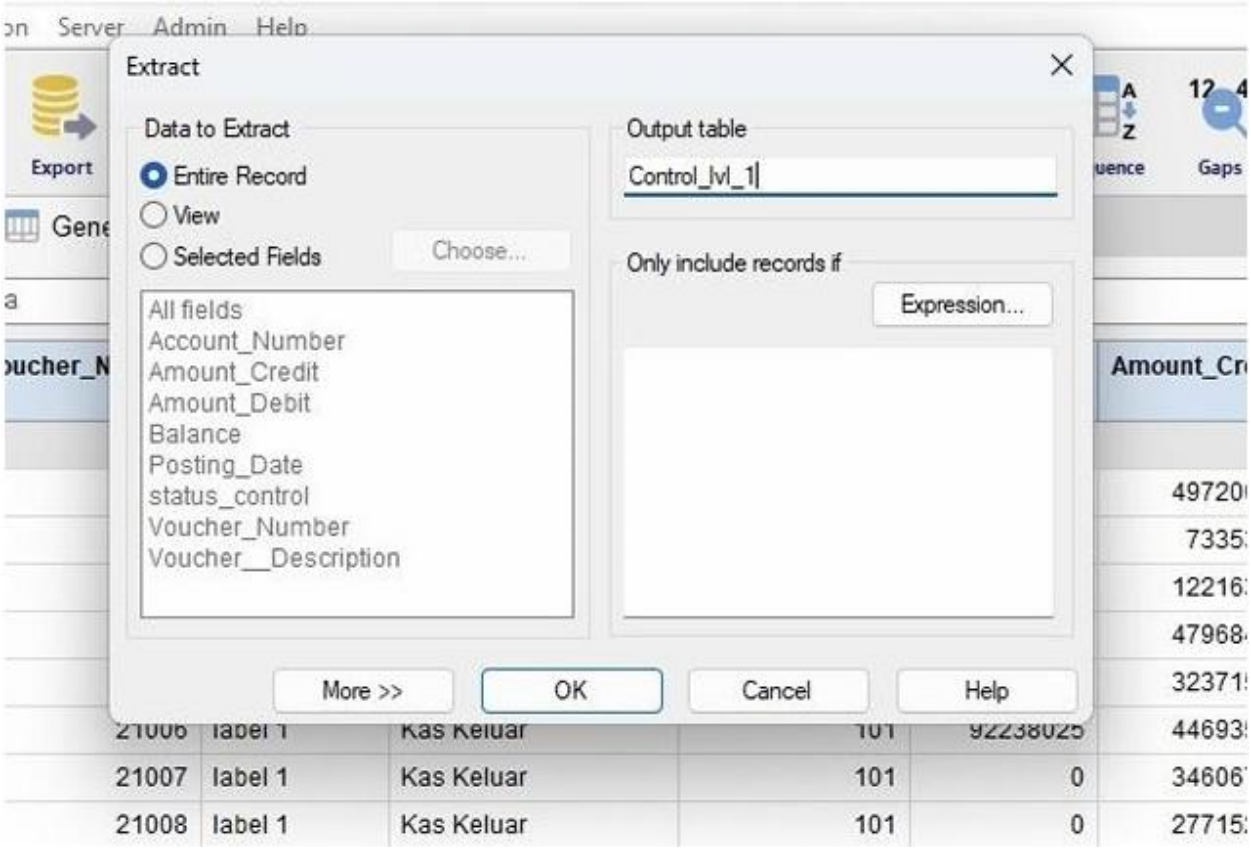
MATERI KAS

1. Integrity test: Verify, Duplicate, Gap Buku Besar Kas

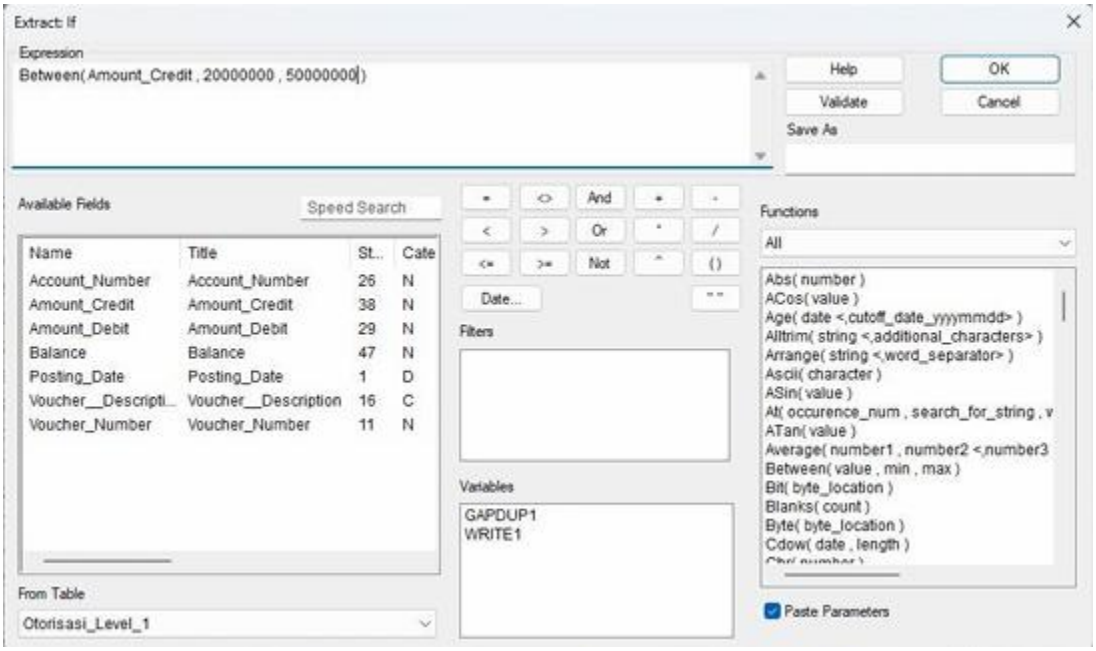


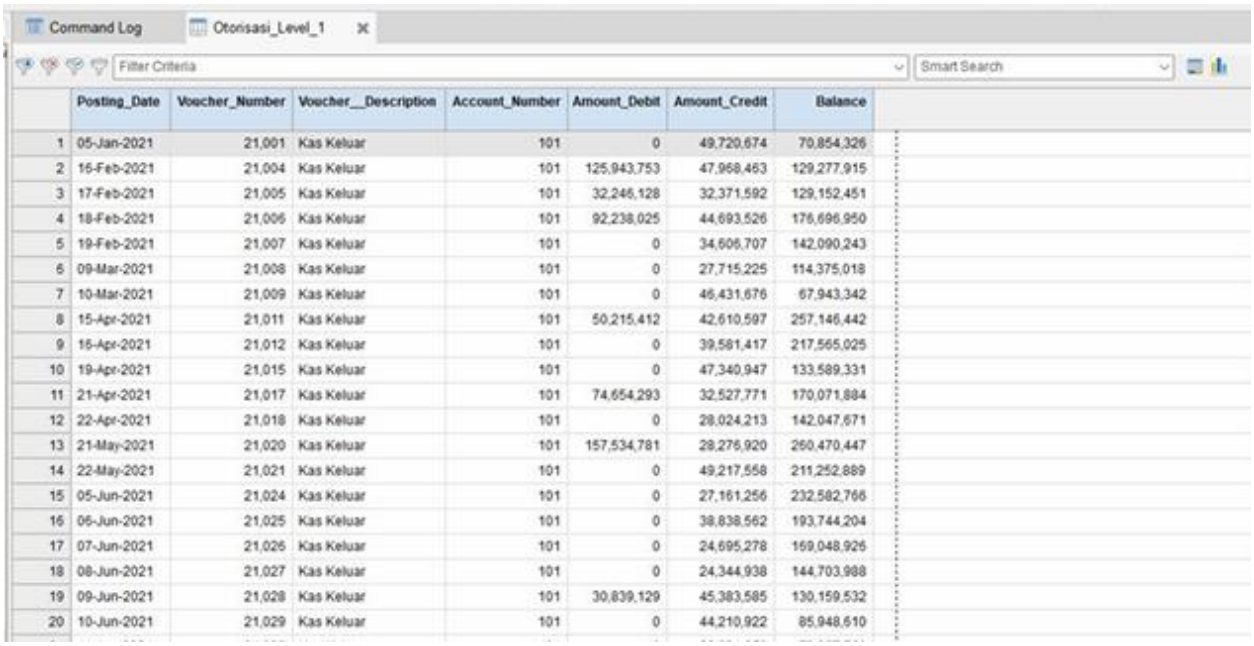
2. Attribute Sampling: Otorisasi Level 1, Level 2, Level 3

Extract Data



Otorisasi Level 1

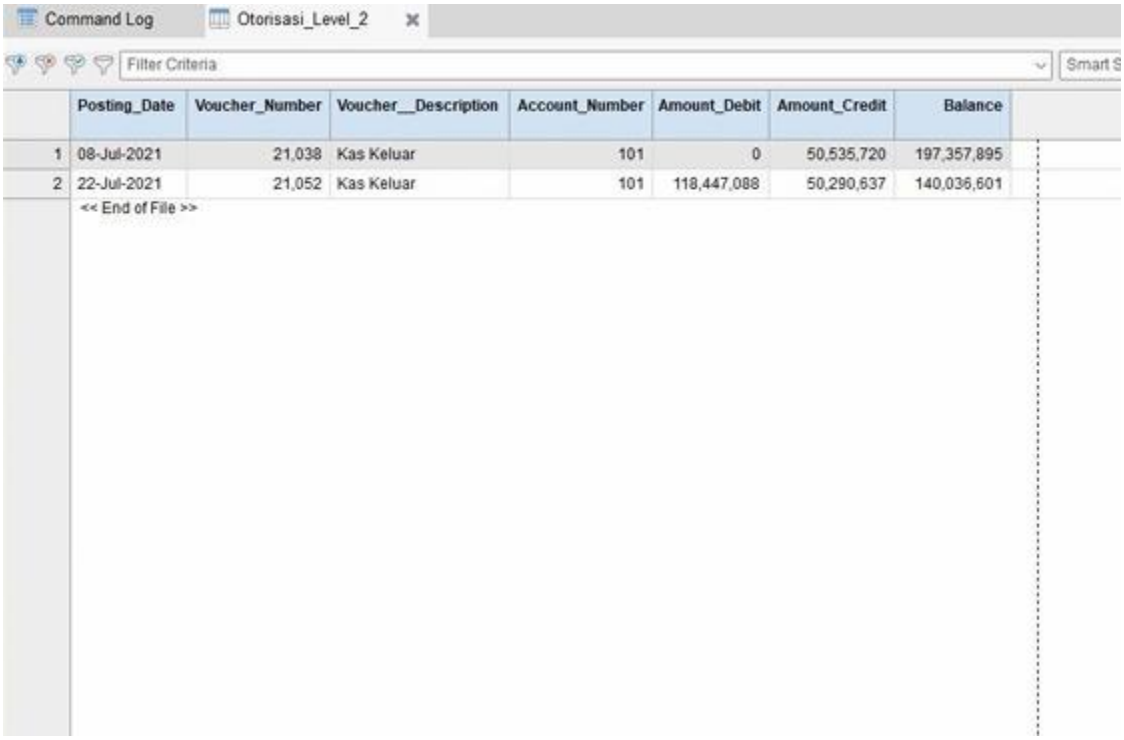



Command Log | Otorisasi_Level_1

Filter Criteria | Smart Search

	Posting_Date	Voucher_Number	Voucher__Description	Account_Number	Amount_Debit	Amount_Credit	Balance
1	05-Jan-2021	21,001	Kas Keluar	101	0	49,720,674	70,854,326
2	16-Feb-2021	21,004	Kas Keluar	101	125,943,753	47,968,463	129,277,915
3	17-Feb-2021	21,005	Kas Keluar	101	32,246,128	32,371,592	129,152,451
4	18-Feb-2021	21,006	Kas Keluar	101	92,238,025	44,693,526	176,696,950
5	19-Feb-2021	21,007	Kas Keluar	101	0	34,606,707	142,090,243
6	09-Mar-2021	21,008	Kas Keluar	101	0	27,715,225	114,375,018
7	10-Mar-2021	21,009	Kas Keluar	101	0	46,431,676	67,943,342
8	15-Apr-2021	21,011	Kas Keluar	101	50,215,412	42,610,597	257,146,442
9	16-Apr-2021	21,012	Kas Keluar	101	0	39,581,417	217,565,025
10	19-Apr-2021	21,015	Kas Keluar	101	0	47,340,947	133,589,331
11	21-Apr-2021	21,017	Kas Keluar	101	74,654,293	32,527,771	170,071,884
12	22-Apr-2021	21,018	Kas Keluar	101	0	28,024,213	142,047,671
13	21-May-2021	21,020	Kas Keluar	101	157,534,781	28,276,920	260,470,447
14	22-May-2021	21,021	Kas Keluar	101	0	49,217,558	211,252,889
15	05-Jun-2021	21,024	Kas Keluar	101	0	27,161,256	232,582,766
16	06-Jun-2021	21,025	Kas Keluar	101	0	38,838,562	193,744,204
17	07-Jun-2021	21,026	Kas Keluar	101	0	24,695,278	169,048,926
18	08-Jun-2021	21,027	Kas Keluar	101	0	24,344,938	144,703,988
19	09-Jun-2021	21,028	Kas Keluar	101	30,839,129	45,383,585	130,159,532
20	10-Jun-2021	21,029	Kas Keluar	101	0	44,210,922	85,948,610

Otorisasi Level 2


Command Log | Otorisasi_Level_2

Filter Criteria | Smart S

	Posting_Date	Voucher_Number	Voucher__Description	Account_Number	Amount_Debit	Amount_Credit	Balance
1	08-Jul-2021	21,038	Kas Keluar	101	0	50,535,720	197,357,895
2	22-Jul-2021	21,052	Kas Keluar	101	118,447,088	50,290,637	140,036,601

<< End of File >>

Otorisasi Level 3

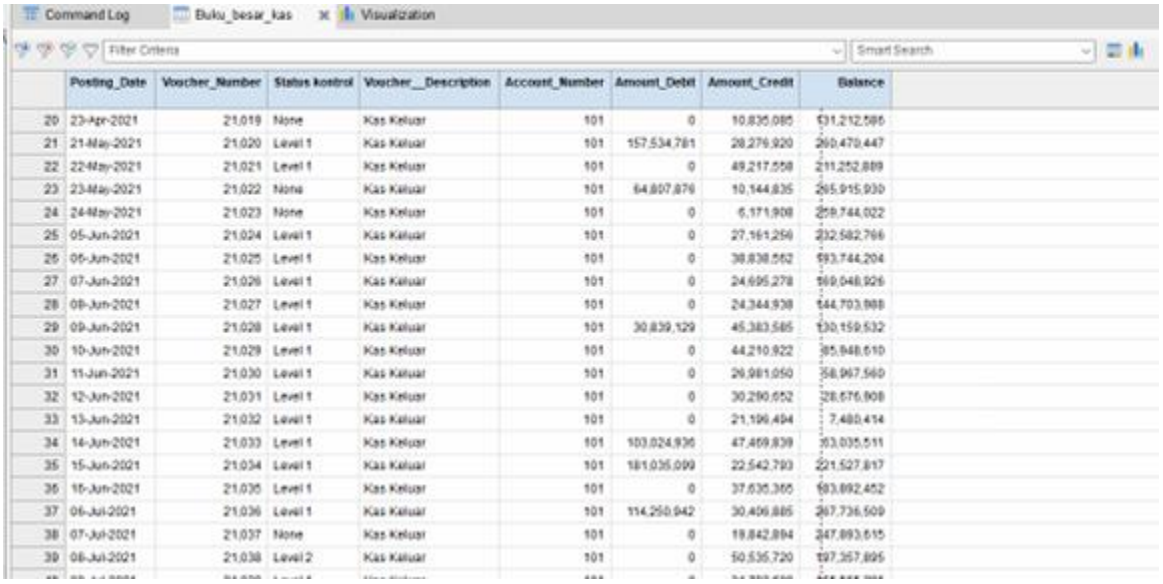
Command Log | Otorisasi_Level_3

Filter Criteria | Smart Sea

	Posting_Date	Voucher_Number	Voucher__Description	Account_Number	Amount_Debit	Amount_Credit	Balance
1	31-Dec-2021	21,099	Kas Keluar	101	0	100,200,000	140,758,000

<< End of File >>

Membuat kolom status kontrol



Command Log | Buku_besar_kas | Visualization

Filter Criteria | Smart Search

	Posting_Date	Voucher_Number	Status kontrol	Voucher__Description	Account_Number	Amount_Debit	Amount_Credit	Balance
20	23-Apr-2021	21,019	None	Kas Keluar	101	0	10,835,085	131,212,585
21	21-May-2021	21,020	Level 1	Kas Keluar	101	157,534,781	28,276,920	260,470,447
22	22-May-2021	21,021	Level 1	Kas Keluar	101	0	49,217,558	211,252,889
23	23-May-2021	21,022	None	Kas Keluar	101	64,807,876	10,144,835	265,915,930
24	24-May-2021	21,023	None	Kas Keluar	101	0	6,171,908	259,744,022
25	05-Jun-2021	21,024	Level 1	Kas Keluar	101	0	27,161,256	232,582,766
26	06-Jun-2021	21,025	Level 1	Kas Keluar	101	0	38,838,562	193,744,204
27	07-Jun-2021	21,026	Level 1	Kas Keluar	101	0	24,695,278	169,048,926
28	08-Jun-2021	21,027	Level 1	Kas Keluar	101	0	24,344,938	144,703,988
29	09-Jun-2021	21,028	Level 1	Kas Keluar	101	30,839,129	45,383,585	130,159,532
30	10-Jun-2021	21,029	Level 1	Kas Keluar	101	0	44,210,922	85,948,610
31	11-Jun-2021	21,030	Level 1	Kas Keluar	101	0	26,981,050	58,967,560
32	12-Jun-2021	21,031	Level 1	Kas Keluar	101	0	30,290,652	28,676,908
33	13-Jun-2021	21,032	Level 1	Kas Keluar	101	0	21,196,494	7,480,414
34	14-Jun-2021	21,033	Level 1	Kas Keluar	101	103,024,936	47,469,839	63,035,511
35	15-Jun-2021	21,034	Level 1	Kas Keluar	101	181,035,099	22,542,793	221,527,817
36	16-Jun-2021	21,035	Level 1	Kas Keluar	101	0	37,635,365	183,892,452
37	06-Jul-2021	21,036	Level 1	Kas Keluar	101	114,250,942	30,406,885	267,736,509
38	07-Jul-2021	21,037	None	Kas Keluar	101	0	19,842,894	247,893,615
39	08-Jul-2021	21,038	Level 2	Kas Keluar	101	0	50,535,720	197,357,895

MATERI PIUTANG

1. Input Data Piutang

```
@ VERIFY FIELDS ALL ERRORLIMIT 20
  0 data validity errors detected
@ DUPLICATES ON CustomerNo PRESORT
Presorting Primary data file.
```

CustomerNo	Count
051593	2
056016	2
065003	37
176437	6
202028	2
222006	4
230575	7
258024	2
262001	33
301037	2
376005	18
478604	3
501657	28
513574	3
516372	43
518008	8
641464	11

641464	11
784647	2
795401	3
797352	2
811002	24
812465	4
836004	7
878035	2
925007	30
938010	4

2. Integrity Test: Verify, Duplicate, Gap Data Piutang

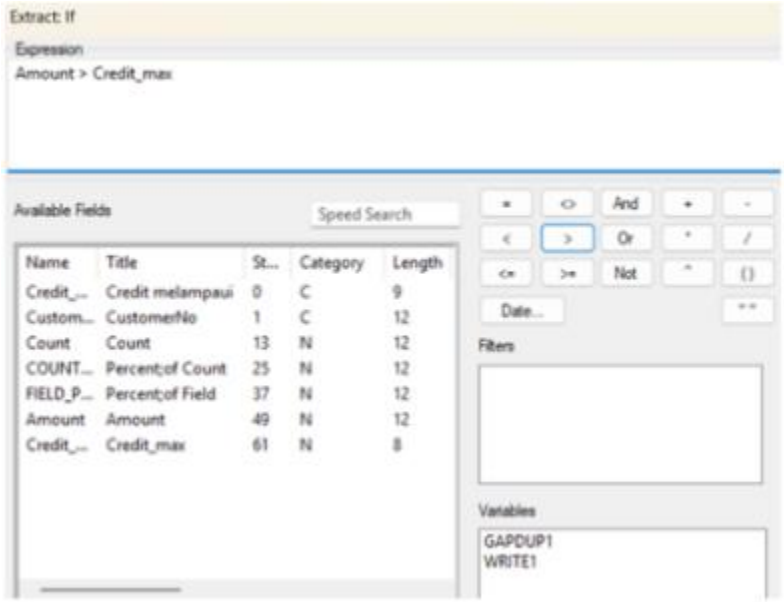
```
  263 duplicates detected
@ GAPS ON CustomerNo MISSING 5 PRESORT
Presorting Primary data file.
```

Gap Start or Missing Item	Gap End	Number of Missing Items
51594	56015	4422
56017	65002	8986
65004	97626	32623
97628	113235	15608
113237	176436	63200
176438	202027	25590
202029	222005	19977
222007	230574	8568
230576	258023	27448
258025	262000	3976
262002	277096	15095
277098	297396	20299
297398	301036	3639
301038	329168	28131
329170	376004	46835
376006	478603	102598
478605	501656	23052
501658	513573	11916
513575	516371	2797
516373	518007	1635
518009	535188	17180
535190	562269	27080
562271	641463	79193
641465	778087	136623
778089	784646	6558
784648	795400	10753
795402	797351	1950
797353	811001	13649

797353	811001	13649
811003	812464	1462
812466	836003	23538
836005	869032	33028
869034	878034	9001
878036	925006	46971
925008	938009	13002
938011	994402	56392

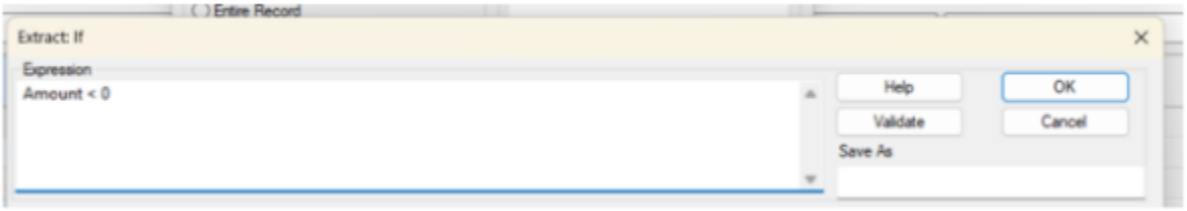
35 gaps detected

3. Test of Details: Parameter
   Cek cutomer yang nilai transaksinya melebihi credit limit



	CustomerNo	Count	Percent of Count	Percent of Field	Amount	Credit_max
1	376005	18	6.02	6.14	12289500	10000000
2	811002	24	8.03	8.31	16636900	10000000

Cek transaksi piutang yang bersaldo negatif



	InvoiceDate	CustomerNo	DueDate	Amount
18	17-Dec-2021	516372	17-Jan-2022	-892,400
24	29-Nov-2021	836004	29-Dec-2021	-642,800
33	21-Dec-2021	065003	21-Jan-2022	-812,300
101	03-Dec-2021	051593	03-Jan-2022	-891,000
	<< End of File >>			

Field Name	Total
Amount	-3,238,500

```
4 of 299 matched the Filter: piutang_minus
```

4. Analisis Umur Piutang

```
# AGE ON DueDate CUTOFF 20211231 INTERVAL 0,31,61,91,121,151,181,10000 ACCUMULATE Amount

 <<< AGE over 0-> 10,000 >>>
 >>> Minimum encountered was -31
 >>> Maximum encountered was 325
```

DueDate	Count	Percent of Count	Percent of Field	Amount
-31 -> -1	123	41.14%	40.25%	80,556,950
0 -> 30	167	55.85%	56.18%	112,432,600
31 -> 60	6	2.01%	2.31%	4,614,900
61 -> 90	0	0.00%	0.00%	
91 -> 120	0	0.00%	0.00%	
121 -> 150	0	0.00%	0.00%	
151 -> 180	1	0.33%	0.48%	965,000
181 -> 10,000	2	0.67%	0.78%	1,557,600
	299	100.00%	100.00%	200,127,050

age(DueDate,"20211231")>=31 AND age(DueDate,"20211231")<=60

	InvoiceDate	CustomerNo	DueDate	Amount
11	18-Oct-2021	230575	18-Nov-2021	934,100
19	18-Oct-2021	516372	18-Nov-2021	583,300
54	22-Oct-2021	925007	22-Nov-2021	645,300
84	19-Oct-2021	297397	19-Nov-2021	899,400
88	25-Oct-2021	501657	25-Nov-2021	657,300
163	04-Oct-2021	925007	04-Nov-2021	895,500
	<< End of File >>			

age(DueDate,"20211231")>=151 AND age(DueDate,"20211231")<=180

	InvoiceDate	CustomerNo	DueDate	Amount
25	30-Jun-2021	478604	30-Jul-2021	965,000
	<< End of File >>			

age(DueDate,"20211231")>=181 AND age(DueDate,"20211231")<=10000

	InvoiceDate	CustomerNo	DueDate	Amount
178	06-May-2021	501657	06-Jun-2021	671,900
211	09-Jan-2021	501657	09-Feb-2021	885,700
	<< End of File >>			