

Nama : Pandu Widhianto  
NIM : 12030122140283  
Praktikum Pengauditan

## KAS DAN SETARA KAS

@ VERIFY FIELDS ALL ERRORLIMIT 20

16:48:02 - 05/28/2025

Computed fields bypassed, as all values considered valid

0 data validity errors detected

@ DUPLICATES ON Voucher\_Number PRESORT

16:50:36 - 05/28/2025

Presorting Primary data file.

0 duplicates detected

Gap Start or Missing Item	Gap End	Number of Missing Items
1	21000	21000

1 gaps detected

## Test of Control: Attribute sampling

Extract: If

Expression

Between( Amount\_Credit , 20000000 , 50000000 )

Available Fields

Speed Search

Name	Title	St...	Category	Length
Status_...	Status Control	0	C	7
Posting...	Posting_Date	1	D	10
Voucher...	Voucher_Number	11	N	5
Voucher...	Voucher_Descri...	16	C	10
Accoun...	Account_Number	26	N	3
Amoun...	Amount_Debit	29	N	9
Amoun...	Amount_Credit	38	N	9
Balance	Balance	47	N	9

Filters

Command Log

Otorisasi\_Level\_1

Filter Criteria

	Posting_Date	Voucher_Number	Voucher_Description	Account_Number	Amount_Credit
46	09/17/2021	21065	Kas Keluar	101	30976917
47	09/18/2021	21066	Kas Keluar	101	42806631
48	09/19/2021	21067	Kas Keluar	101	46096851
49	09/20/2021	21068	Kas Keluar	101	25001307
50	09/21/2021	21069	Kas Keluar	101	40404384
51	09/22/2021	21070	Kas Keluar	101	40221479
52	09/23/2021	21071	Kas Keluar	101	37104216
53	09/24/2021	21072	Kas Keluar	101	32742513
54	09/25/2021	21073	Kas Keluar	101	32752541
55	10/16/2021	21074	Kas Keluar	101	29701678
56	10/17/2021	21075	Kas Keluar	101	41133738
57	10/22/2021	21080	Kas Keluar	101	38700489
58	11/20/2021	21081	Kas Keluar	101	44368240
59	11/21/2021	21082	Kas Keluar	101	22542795
60	11/23/2021	21084	Kas Keluar	101	30461549
61	11/25/2021	21086	Kas Keluar	101	20196808
62	11/26/2021	21087	Kas Keluar	101	21686098
63	12/03/2021	21088	Kas Keluar	101	35319881
64	12/05/2021	21090	Kas Keluar	101	41381088
65	12/06/2021	21091	Kas Keluar	101	30166157
66	12/07/2021	21092	Kas Keluar	101	24267031
67	12/26/2021	21094	Kas Keluar	101	22078957
68	12/28/2021	21096	Kas Keluar	101	28486201
69	12/30/2021	21098	Kas Keluar	101	26412546
<< End of File >>					

Extract: If

Expression

Between( Amount\_Credit , 50000000 , 100000000 )

Available Fields

Speed Search

Name	Title	St...	Category	Length
Status_...	Status Control	0	C	7
Posting...	Posting_Date	1	D	10
Voucher...	Voucher_Number	11	N	5
Voucher...	Voucher_Descri...	16	C	10
Accoun...	Account_Number	26	N	3
Amoun...	Amount_Debit	29	N	9
Amoun...	Amount_Credit	38	N	9
Balance	Balance	47	N	9

=	<>	And	+	-
<	>	Or	*	/
<=	>=	Not	^	()
Date...				""

Filters

Variables

Arbutus Analyzer Plus

File Tools Apps Automation Server Admin Help



Command Log Otorisasi\_Level\_2

	Posting_Date	Voucher_Number	Voucher_Description	Account_Number	Amount_Credit
1	07/06/2021	21038	Kas Keluar	101	50535720
2	07/22/2021	21052	Kas Keluar	101	50290637
<< End of File >>					

Arbutus\Seno Ardi\Otorisasi Level 2.00

Extract: If

Expression

Amount\_Credit > 100000000

Available Fields

Speed Search

Name	Title	St...	Category	Length
Status_...	Status Control	0	C	7
Posting...	Posting_Date	1	D	10
Voucher...	Voucher_Number	11	N	5
Voucher...	Voucher_Descri...	16	C	10
Accoun...	Account_Number	26	N	3
Amoun...	Amount_Debit	29	N	9
Amoun...	Amount_Credit	38	N	9
Balance	Balance	47	N	9

= <> And + -

< > Or \* /

<= >= Not ^ ()

Date... " "

Filters

Variables

Arbutus Analyzer Plus

File Tools Apps Automation Server Admin Help

Extract	Export	Sort	Join	Compare	Append	Verify	Count	Total	Statistics	Profile	Gaps	Duplicates	Summarize	Stratify	Classify	Age	CrossTab	Help
Command Log																		
Otorisasi_Level_3																		
Filter Criteria																		
Smart Search																		
Posting_Date	Voucher_Number	Voucher_Description	Account_Number	Amount_Credit														
1	12/31/2021	21099	Kas Keluar	101	100200000													
<< End of File >>																		

butun\Seno Adj\Otorisasi Level 3.fil

## PIUTANG

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

CustomerNo	Count
051593	<a href="#">2</a>
056016	<a href="#">2</a>
065003	<a href="#">37</a>
176437	<a href="#">6</a>
202028	<a href="#">2</a>
222006	<a href="#">4</a>
230575	<a href="#">7</a>
258024	<a href="#">2</a>
262001	<a href="#">33</a>
301037	<a href="#">2</a>
376005	<a href="#">18</a>
478604	<a href="#">3</a>
501657	<a href="#">28</a>
513574	<a href="#">3</a>
516372	<a href="#">43</a>
518008	<a href="#">8</a>
641464	<a href="#">11</a>

641464	<a href="#">11</a>
784647	<a href="#">2</a>
795401	<a href="#">3</a>
797352	<a href="#">2</a>
811002	<a href="#">24</a>
812465	<a href="#">4</a>
836004	<a href="#">7</a>
878035	<a href="#">2</a>
925007	<a href="#">30</a>
938010	<a href="#">4</a>

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

## Test of details: parameter

### 1. Cek customer yang nilai transaksinya melebihi credit limitnya.

Extract: If

Expression  
Amount > Credit\_max

Available Fields

Name	Title	St...	Category	Length
Credit_...	Credit melampaui	0	C	9
Custom...	CustomerNo	1	C	12
Count	Count	13	N	12
COUNT...	Percent;of Count	25	N	12
FIELD_P...	Percent;of Field	37	N	12
Amount	Amount	49	N	12
Credit_...	Credit_max	61	N	8

Speed Search

Filters

Variables  
GAPDUP1  
WRITE1

	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

### 2. Cek transaksi piutang yang bersaldo negatif

Extract: If

Expression  
Amount < 0

Help

OK

Validate

Cancel

Save As

	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 >>				

## 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
<a href="#">-31-&gt;-1</a>	123	41.14%	40.25%	80,556,950
<a href="#">0-&gt;30</a>	167	55.85%	56.18%	112,432,600
<a href="#">31-&gt;60</a>	6	2.01%	2.31%	4,614,900
<a href="#">61-&gt;90</a>	0	0.00%	0.00%	
<a href="#">91-&gt;120</a>	0	0.00%	0.00%	
<a href="#">121-&gt;150</a>	0	0.00%	0.00%	
<a href="#">151-&gt;180</a>	1	0.33%	0.48%	965,000
<a href="#">181-&gt;10,000</a>	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 >>					





## Inventory

@ VERIFY FIELDS ALL ERRORLIMIT 20

19:08:31 - 05/28/2025

Record	Field	Type	Contents (text)	Contents (hex)
13	Cost_Date	DATETIME		20 20 20 20 20 20 20 20 20 20

1 data validity errors detected

@ DUPLICATES ON Product\_Number PRESORT

19:08:51 - 05/28/2025

Presorting Primary data file.

0 duplicates detected

11	09/28/2021	Gula Rempah Mix	030412753	10	110000	1100000
12	09/28/2021	Gula Rempah Mix	030412903	11	110000	1210000
13		Gula Rempah Mix	034255003	4	110000	440000
14	03/28/2021	Gula Rempah Mix	030364163	19	110000	2090000
15	03/28/2021	Gula Rempah Mix	030321663	18	110000	1980000

@ GAPS ON Cost\_Date PRESORT

19:27:52 - 05/28/2025

Presorting Primary data file.

Gap Start or Missing Item	Gap End	Number of Missing Items
01/02/1900	01/06/2021	44201
01/09/2021	01/11/2021	3
01/13/2021	01/28/2021	16
01/31/2021		1
02/03/2021	02/06/2021	4
02/08/2021	03/07/2021	28
03/09/2021	03/27/2021	19
03/29/2021	04/07/2021	10
04/09/2021	04/15/2021	7
04/17/2021	05/07/2021	21
05/09/2021	06/03/2021	26
06/05/2021	06/09/2021	5
06/11/2021	06/12/2021	2
06/14/2021	06/27/2021	14
06/29/2021	07/29/2021	31
07/31/2021	08/06/2021	7
08/09/2021	08/12/2021	4
08/14/2021	09/06/2021	24
09/10/2021	09/11/2021	2

08/14/2021	09/06/2021	24
09/10/2021	09/11/2021	2
09/14/2021	09/17/2021	4
09/19/2021	09/27/2021	9
10/02/2021	10/03/2021	2
10/05/2021	10/06/2021	2
10/09/2021		1
10/11/2021	10/17/2021	7
10/19/2021	10/20/2021	2
10/22/2021	10/29/2021	8
10/31/2021		1
11/02/2021	11/08/2021	7
11/10/2021	11/16/2021	7
11/18/2021	11/28/2021	11
11/30/2021	12/07/2021	8
12/09/2021	12/17/2021	9
12/19/2021	12/28/2021	10

34 gaps detected

Melakukan total verify

@ TOTAL FIELDS Inventory\_Cost  
19:31:51 - 05/28/2025

Field Name	Total
Inventory_Cost	320,557,500

Analisis statistik

Persediaan Minus

@ STATISTICS ON Inventory\_Cost NUMBER 5

20:20:42 - 05/28/2025

Field: Inventory_Cost	Number	Total	Average
Positive	<a href="#">149</a>	320,757,500	2,152,735
Zeros	<a href="#">1</a>		
Negative	<a href="#">2</a>	-200,000	-100,000
Totals	152	320,557,500	2,108,931
Abs Value		320,957,500	
Range		5,160,000	

Highest	Lowest
<u>5.060.000</u>	<u>-100.000</u>
<u>4.950.000</u>	<u>-100.000</u>
<u>4.950.000</u>	<u>0</u>
<u>4.950.000</u>	<u>100.000</u>
<u>4.900.000</u>	<u>150.000</u>

	Cost_Date	Product_Description	Product_Numb	Quantity	Cost_per_un	Inventory_Cos
95	09/29/2021	Gular Rempah Jahe	080123938	-1	100000	-100000
107	02/02/2021	Gular Rempah Temulawa	024188432	-1	100000	-100000
	<< End of File >>					

## Aset Tetap

membandingkan saldo aset tetap di neraca dengan daftar aset

210	Land	250.000.000	250.000.000
220	Buildings	375.000.000	375.000.000
221	Accum. depn.- buildings	(55.500.000)	(74.625.000)
230	Machinery and equipment	150.500.000	165.507.000
231	Accum. depn.- mach.& equip.	(26.086.600)	(38.984.800)
240	Automotive equipment	125.750.000	125.750.000
241	Accum. depn.- auto. equip.	(15.279.800)	(21.765.400)
250	Office furniture & fixtures	50.250.700	55.850.000
251	Accum. depn.- off. furn.& fix.	(23.758.100)	(35.002.500)

@ CROSSTAB ON Nama\_dan\_spesifikasi COLUMNS Jenis\_Aset ACCUMULATE Harga\_Perolehan

15:15:11 - 05/28/2025

Nama_dan_spesifikasi	Harga_Perolehan Jenis_Aset Automotive	Harga_Perolehan Jenis_Aset Building	Harga_Perolehan Jenis_Aset Land	Harga_Perolehan Jenis_Aset Mach n Equip	Harga_Perolehan Jenis_Aset OfficeFurniture	Harga_Perolehan Nama_dan_spesifikasi Total
Filling Kabinet					6000000	6000000
Gedung		375000000				375000000
Honda Win	12195000					12195000
Kursi					2400000	2400000
Laptop					13750000	13750000
Meja Panjang					5264000	5264000
Mesin Pemotong Kertas					400000	400000
Mesin Pengemas				15007000		15007000
Mesin Pengolah gula Aren Cair				80000000		80000000
Mixer Gula				65500000		65500000
Mobil Pickup	113555000					113555000
Perangkat Komputer					14599300	14599300
Printer					2075000	2075000
Rak Buku					2637000	2637000
TV 50 Inch					5599300	5599300
Tanah			250000000			250000000
Timbangan Digital				5000000		5000000
UPS					3125400	3125400
Total	125,750,000	375,000,000	250,000,000	165,507,000	55,850,000	972,107,000

18 records produced



@ CROSSTAB ON Nama\_dan\_spesifikasi COLUMNS Jenis\_Aset ACCUMULATE Akumulasi\_2020  
15:16:01 - 05/28/2025

Nama_dan_spesifikasi	Akumulasi_2020 Jenis_Aset Automotive	Akumulasi_2020 Jenis_Aset Building	Akumulasi_2020 Jenis_Aset Land	Akumulasi_2020 Jenis_Aset Mach n Equip	Akumulasi_2020 Jenis_Aset OfficeFurniture	Akumulasi_2020 Nama_dan_spesifikasi Total
Filling Kabinet					5250000	5250000
Gedung		55500000				55500000
Honda Win	12194999					12194999
Kursi					1800000	1800000
Laptop					4962832	4962832
Meja Panjang					3948000	3948000
Mesin Pemotong Kertas					300000	300000
Mesin Pengemas				0		0
Mesin Pengolah gula Aren Cair				10000000		10000000
Mixer Gula				15461600		15461600
Mobil Pickup	3084800					3084800
Perangkat Komputer					1824913	1824913
Printer					1556250	1556250
Rak Buku					1977750	1977750
TV 50 Inch					0	0
Tanah			0			0
Timbangan Digital				625000		625000
UPS					2138356	2138356
Total	15,279,799	55,500,000	0	26,086,600	23,758,101	120,624,500

18 records produced

@ CROSSTAB ON Nama\_dan\_spesifikasi COLUMNS Jenis\_Aset ACCUMULATE Akumulasi\_2021  
15:16:45 - 05/28/2025

Nama_dan_spesifikasi	Akumulasi_2021 Jenis_Aset Automotive	Akumulasi_2021 Jenis_Aset Building	Akumulasi_2021 Jenis_Aset Land	Akumulasi_2021 Jenis_Aset Mach n Equip	Akumulasi_2021 Jenis_Aset OfficeFurniture	Akumulasi_2021 Nama_dan_spesifikasi Total
Filling Kabinet					5999999.0	5999999.0
Gedung		74625000.0				74625000.0
Honda Win	12194999.0					12194999.0
Kursi					2399999.0	2399999.0
Laptop					9347738.0	9347738.0
Meja Panjang					5263999.0	5263999.0
Mesin Pemotong Kertas					399999.0	399999.0
Mesin Pengemas				1875875.0		1875875.0
Mesin Pengolah gula Aren Cair				16000000.0		16000000.0
Mixer Gula				19858925.0		19858925.0
Mobil Pickup	9570400.0					9570400.0
Perangkat Komputer					3649825.5	3649825.5
Printer					2074999.0	2074999.0
Rak Buku					2636999.0	2636999.0
TV 50 Inch					699912.5	699912.5
Tanah			0.0			0.0
Timbangan Digital				1250000.0		1250000.0
UPS					2529031.0	2529031.0
Total	21,765,399.0	74,625,000.0	0.0	38,984,800.0	35,002,501.0	170,377,700.0

18 records produced

<< End of File >><< End of File >>



## Utang

@ TOTAL FIELDS Invoice\_Amount

09:47:50 - 05/29/2025

Field Name	Total
Invoice_Amount	155,267,110

@ OPEN AP\_with\_Vendor\_Name

09:48:48 - 05/29/2025

Closing Table AP\_with\_Vendor\_Name (Table 0) and all active fields

7 fields activated

@ VERIFY FIELDS ALL ERRORLIMIT 20

09:48:55 - 05/29/2025

0 data validity errors detected

@ DUPLICATES ON Invoice\_No PRESORT

10:30:30 - 05/29/2025

Presorting Primary data file.

Invoice_No	Count
519383	<u>2</u>
8753401	<u>2</u>

2 duplicates detected

	Vendor_No	Invoice_No	Invoice_Date	Due_date	Prodno	Invoice_Amount	
42	10016	519383	06/12/2021	07/12/2021	010631190	38285499	
107	10014	519383	11/20/2021	01/20/2022	010631190	5852700	

	Vendor_No	Invoice_No	Invoice_Date	Due_date	Prodno	Invoice_Amount	
27	10013	8753401	05/08/2021	06/08/2021	080126008	24344938	
66	10003	8753401	08/18/2021	09/18/2021	080126008	42806631	

## Test detail parameter

1. Sepuluh kreditur dengan jumlah saldo terbesar.

@ CLASSIFY ON Vendor\_Name ACCUMULATE Invoice\_Amount TOP 10

09:54:53 - 05/29/2025

Vendor_Name	Count	Percent of Count	Percent of Field	Invoice_Amount
<a href="#">CV Maya Pada</a>	4	14.29%	14.35%	22286900
<a href="#">CV Segar Bugar</a>	3	10.71%	11.06%	17170700
<a href="#">Bapak Rajiman Sunarto</a>	3	10.71%	10.83%	16813200
<a href="#">Bumdes Lerep</a>	2	7.14%	7.40%	11490100
<a href="#">Bumdes Kreo</a>	2	7.14%	7.30%	11327400
<a href="#">Bapak Ong Wi Ha</a>	2	7.14%	7.25%	11257000
<a href="#">JNT</a>	2	7.14%	7.18%	11150400
<a href="#">CV Maju Makmur</a>	2	7.14%	6.88%	10677600
<a href="#">PT Tetra packaging</a>	2	7.14%	6.80%	10555210
<a href="#">Hadi Jaya</a>	1	3.57%	3.84%	5955400
	23	82.14%	82.88%	128683910

10 records produced

## 2. Lima kreditur dengan masa utang paling lama

@ AGE ON Due\_date CUTOFF 20241231 INTERVAL 0,31,61,91,121,151,181,10000 ACCUMULATE Vendor\_No

10:06:17 - 05/29/2025

<<< AGE over 0-> 10,000 >>>

>>> Minimum encountered was 1,037

>>> Maximum encountered was 1,091

Due_date	Count	Percent of Count	Percent of Field	Vendor_No
<a href="#">0 -&gt; 30</a>	0	0.00%	0.00%	
<a href="#">31 -&gt; 60</a>	0	0.00%	0.00%	
<a href="#">61 -&gt; 90</a>	0	0.00%	0.00%	
<a href="#">91 -&gt; 120</a>	0	0.00%	0.00%	
<a href="#">121 -&gt; 150</a>	0	0.00%	0.00%	
<a href="#">151 -&gt; 180</a>	0	0.00%	0.00%	
<a href="#">181 -&gt; 10,000</a>	28	100.00%	100.00%	280334
	28	100.00%	100.00%	280334

	Vendor_No	Invoice_No	Invoice_Date	Due_date	Prodno	Invoice_Amount	Vendor_Name
1	10005	237541	11/05/2021	01/05/2022	090509931	5252300	Bapak Rajiman Sunarto
2	10009	9835799	11/05/2021	01/05/2022	024139372	5293800	Hexagon Machine
3	10012	5754226	11/11/2021	01/11/2022	023973042	5984500	Bapak Ong Wi Ha
4	10011	232556	11/12/2021	01/12/2022	030302903	5096700	CV Segar Bugar
5	10005	4371005	11/16/2021	01/16/2022	080435438	5703600	Bapak Rajiman Sunarto