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

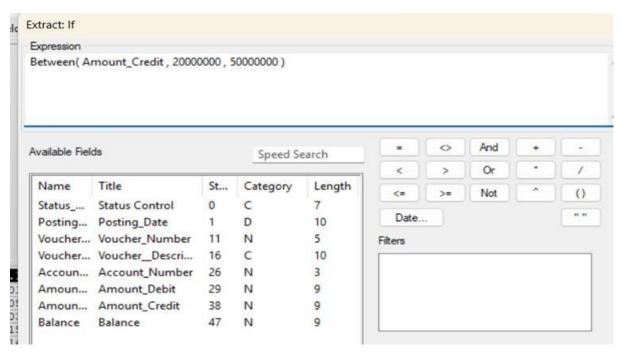
Presorting Primary data file.

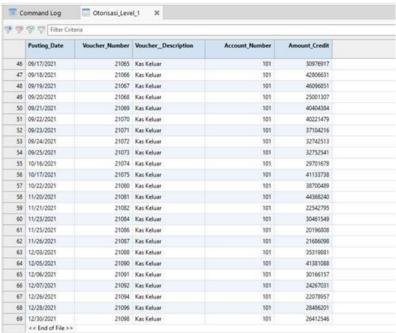
0 duplicates detected

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

1 gaps detected

### **Test of Control: Attribute sampling**

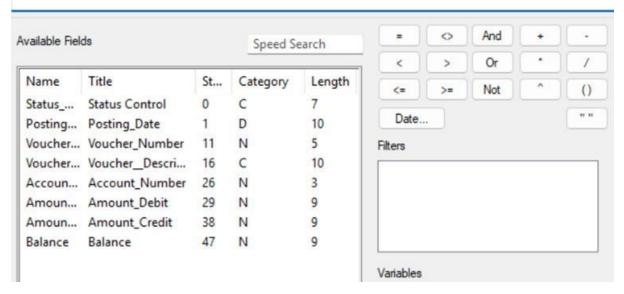


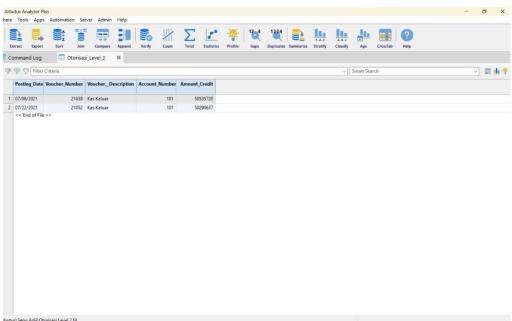


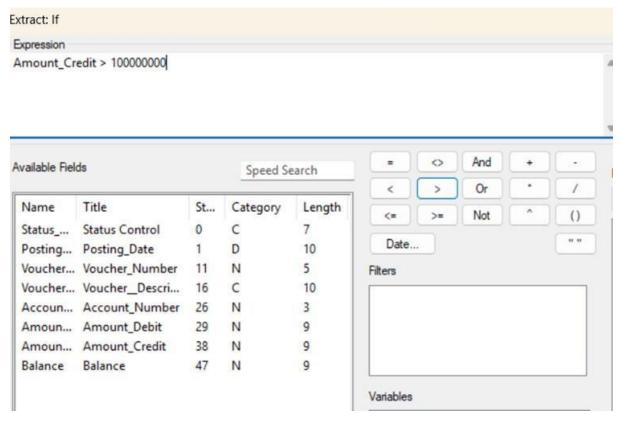
#### Extract: If

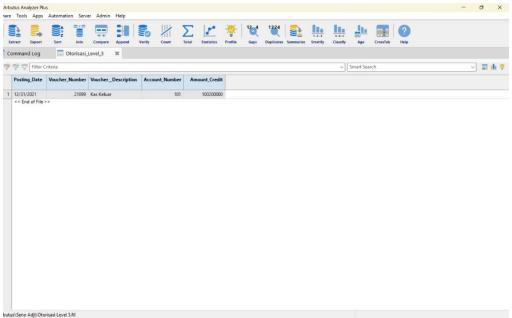
#### Expression

Between( Amount\_Credit , 50000000 , 100000000 )









### **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	<u>37</u>
176437	<u>6</u>
202028	2
222006	<u>4</u>
230575	<u>7</u>
258024	2
262001	<u>33</u>
301037	2
376005	<u>18</u>
478604	<u>3</u>
501657	<u>28</u>
513574	<u>3</u>
516372	<u>43</u>
518008	<u>8</u>
641464	<u>11</u>

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

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

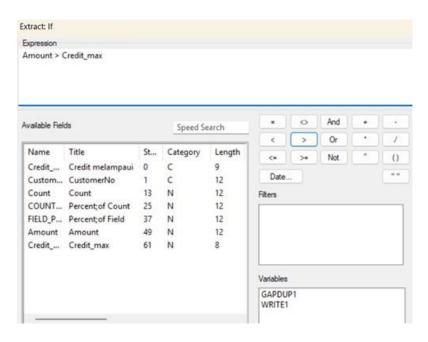
202029	222005	19977
222007	230574	8568
230576	258023	27448
258025	262000	3976
262002	277096	15095
277098	297396	20299
297398	301036	3639
301038	329168	28131
329170	376004	46835
376006	478603	102598
478605	501656	23052
501658	513573	11916
513575	516371	2797
516373	518007	1635
518009	535188	17180
535190	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.



	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



	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
-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

9 💖 🤄	9 🤝 🌱 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 >	·>>					

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

♠ ♠ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦ ♦	age(Due	Date,"2021123	1")>=181 AND a	ge(DueDate,"20	0211231")<=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	Туре	Contents (text)	Contents (hex)
13	Cost_Date	DATETIME		20 20 20 20 20 20 20 20 20 20 20

l 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	

**Analis statistik** 

Persediaan Minus

# @ STATISTICS ON Inventory\_Cost NUMBER 5

20:20:42 - 05/28/2025

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

Highest	Lowest
5,060,000	-100,000
4,950,000	-100,000
4,950,000	0
4,950,000	100,000
4,900,000	150,000

	Cost_Date	Product_Description	Product_Numb	Quantitiy	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	e >>				

# **Aset Tetap**

membandingkan saldo aset tetap di neraca dengan daftar aset

100	Office Supplies infentory	010.100	111101071
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)

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	Harqa_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

<sup>18</sup> 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		<u>15461600</u>
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

<sup>18</sup> 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

<sup>18</sup> records produced

No	Nama_dan_spesifikasi	Jenis_Aset	Unit	Tanggal_Perolehan	Harga_Perolehan	Tarif_Penyusuta	Akumulasi_2020	Nilai_Buku2020	Penyusutan_2021	Akumulasi_2021	Nilai_Buku2021	perhitungan f <sub>k</sub>
1	Tanah	Land	0	2014	250000000	0.000	0	250000000	0.0	0.0	250000000.0	Benar
2	Gedung	Building	0	2018	375000000	0.050	55500000	319500000	19125000.0	74625000.0	300375000.0	Salah
3	Honda Win	Automotive	0	2016	12195000	0.250	12194999	1	0.0	12194999.0	1.0	Habis manfa
4	Mesin Pemotong Kertas	OfficeFurniture	1	2018	400000	0.250	300000	100000	99999.0	399999.0	1.0	Habis manfa
5	Meja Panjang	OfficeFurniture	1	2018	5264000	0.250	3948000	1316000	1315999.0	5263999.0	1.0	Habis manfa
6	Kursi	OfficeFurniture	8	2018	2400000	0.250	1800000	600000	599999.0	2399999.0	1.0	Habis manfa
7	Rak Buku	OfficeFurniture	1	2018	2637000	0.250	1977750	659250	659249.0	2636999.0	1.0	Habis manfa
8	Printer	OfficeFurniture	1	2018	2075000	0.250	1556250	518750	518749.0	2074999.0	1.0	Habis manfa
9	Perangkat Komputer	OfficeFurniture	1	2019	14599300	0.125	1824913	12774387	1824912.5	3649825.5	10949474.5	Benar
10	Filling Kabinet	OfficeFurniture	1	2014	6000000	0.125	5250000	750000	749999.0	5999999.0	1.0	Habis manfa
11	UPS	OfficeFurniture	1	2014	3125400	0.125	2138356	987044	390675.0	2529031.0	596369.0	Benar
12	TV 50 Inch	OfficeFurniture	1	2021	5599300	0.125	0	0	699912.5	699912.5	4899387.5	Habis manfa
13	Laptop	OfficeFurniture	1	2018	13750000	0.125	4962832	8787168	4384906.0	9347738.0	4402262.0	Salah
14	Mesin Pengolah gula Aren Cair	Mach n Equip	1	2020	80000000	0.125	10000000	70000000	6000000.0	16000000.0	64000000.0	Salah
15	Mixer Gula	Mach n Equip	1	2019	65500000	0.125	15461600	50038400	4397325.0	19858925.0	45641075.0	Salah
16	Timbangan Digital	Mach n Equip	1	2019	5000000	0.125	625000	4375000	625000.0	1250000.0	3750000.0	Benar
17	Mesin Pengemas	Mach n Equip	1	2021	15007000	0.125	0	0	1875875.0	1875875.0	13131125.0	Habis manfa
18	Mobil Pickup	Automotive	1	2020	113555000	0.125	3084800	110470200	6485600.0	9570400.0	103984600.0	Salah

	Nama_dan_spesifikasi	Harga_Peroleha	Tarif_Penyusuta	Penyusutan_20	perhitungan	saldo benar	selisih	
						f <sub>x</sub>	$f_x$	
1	Gedung	375000000	0.050	19125000.0	Salah	18750000.000	375000.000	
2	Laptop	13750000	0.125	4384906.0	Salah	1718750.000	2666156.000	
3	Mesin Pengolah gula Aren Cair	80000000	0.125	6000000.0	Salah	10000000.000	-4000000.000	
4	Mixer Gula	65500000	0.125	4397325.0	Salah	8187500.000	-3790175.000	
5	Mobil Pickup	113555000	0.125	6485600.0	Salah	14194375.000	-7708775.000	
	<< 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	2
8753401	2

### 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
CV Maya Pada	4	14.29%	14.35%	22286900
CV Segar Bugar	3	10.71%	11.06%	17170700
Bapak Rajiman Sunarto	3	10.71%	10.83%	16813200
Bumdes Lerep	2	7.14%	7.40%	11490100
Bumdes Kreo	2	7.14%	7.30%	11327400
Bapak Ong Wi Ha	2	7.14%	7.25%	11257000
<u>JNT</u>	2	7.14%	7.18%	11150400
CV Maju Makmur	2	7.14%	6.88%	10677600
PT Tetra packaging	2	7.14%	6.80%	10555210
Hadi Jaya	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
0 -> 30	0	0.00%	0.00%	
31 -> 60	0	0.00%	0.00%	
61 -> 90	0	0.00%	0.00%	
91 -> 120	0	0.00%	0.00%	
121 -> 150	0	0.00%	0.00%	
151 -> 180	0	0.00%	0.00%	
181 -> 10,000	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