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## Laporan Hasil Penggunaan Arbutus – CV Realsa Natural

### 1. Pengeluaran Kas: Test of Control

#### a. Integrity test – *Verify; Duplicates; Gaps*

```
@ SET TABLE Cash_GL
@ VERIFY FIELDS ALL ERRORLIMIT 20
Computed fields bypassed, as all values considered valid
0 data validity errors detected
@ DUPLICATES ON Voucher_Number PRESORT
Presorting Primary data file.
0 duplicates detected
@ GAPS ON Voucher_Number MISSING 5 PRESORT
Presorting Primary data file.
```

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

1 gaps detected

#### b. Attribute Sampling – *Extract*

```
-----
@ EXTRACT RECORD TO "D:\M. Sabbit Qolbi_12030122130099\Realsa FIL\otorisasi cash 1" OPEN IF Between( Amount_Credit , 20000000, 50000000)
69 of 100 met the test: Between( Amount_Credit , 20000000, 50000000)
Extraction to Table D:\M. Sabbit Qolbi_12030122130099\Realsa FIL\otorisasi cash 1.fil is complete
69 records produced

@ EXTRACT RECORD TO "D:\M. Sabbit Qolbi_12030122130099\Realsa FIL\otorisasi cash 2" OPEN IF Between( Amount_Credit , 50000000, 100000000)
2 of 100 met the test: Between( Amount_Credit , 50000000, 100000000)
Extraction to Table D:\M. Sabbit Qolbi_12030122130099\Realsa FIL\otorisasi cash 2.fil is complete
2 records produced
@ OPEN otorisasi_cash_2
Closing Table Cash_GL (Table 0) and all active fields
7 fields activated
@ OPEN Cash_GL
Closing Table otorisasi_cash_2 (Table 0) and all active fields
7 fields activated
@ OPEN Cash_GL
Closing Table Cash_GL (Table 0) and all active fields
7 fields activated
@ EXTRACT RECORD TO "D:\M. Sabbit Qolbi_12030122130099\Realsa FIL\otorisasi cash 3" OPEN IF Amount_Credit > 100000000
1 of 100 met the test: Amount_Credit > 100000000
Extraction to Table D:\M. Sabbit Qolbi_12030122130099\Realsa FIL\otorisasi cash 3.fil is complete
1 records produced
```

Cara lain dengan *Edit Table Layout*, lalu di *Analyze – Classify*

```
@ CLASSIFY ON Status_Control ACCUMULATE Amount_Credit TOP ALL
```

Status_Control	Count	Percent of Count	Percent of Field	Amount_Credit
<a href="#">Level 1 - Kepala Bagian</a>	69	69.00%	81.79%	2406,342,244
<a href="#">None</a>	28	28.00%	11.38%	334,862,928
<a href="#">Level 2 - Manajer Keuangan</a>	2	2.00%	3.43%	100,826,357
<a href="#">Level 3 - Direktur Utama</a>	1	1.00%	3.41%	100,200,000
	100	100.00%	100.00%	2942,231,529

## 2. Piutang

### a. Integrity test – *Verify; Duplicates; Gaps*

```
@ 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

```
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

### b. Test of Details: Piutang melebihi kredit limitnya

→ *Classify* per customer

→ Menu *Data - Join* = menggabungkan kolom credit max ke tabel piutang percustomer

→ di *Sort* amount > credit max atau dengan edit table layout

Customer No	Count	COUNT_PER CENTAGE	FIELD_PER CENTAGE	Amount	Credit_max	Piutang_Melampaui
376005	18	6,02	6,14	12.289.500	10.000.000	Melampaui
811002	24	8,03	8,31	16.636.900	10.000.000	Melampaui
051593	2	0,67	-0,17	334.600	5.000.000	Tidak
056016	2	0,67	0,86	1.719.400	10.000.000	Tidak
065003	37	12,37	12,74	25.502.850	50.000.000	Tidak
097627	1	0,33	0,29	583.500	5.000.000	Tidak

c. Test of Details: Piutang bersaldo negatif

→ *Filter* → amount < 0

	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

d. Analisis Umur Piutang – Age

@ 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 >>				

### 3. Persediaan

#### a. Integrity test – *Verify; Sequence; Gaps*

@ VERIFY FIELDS ALL ERRORLIMIT 20

14:24:33 - 05/28/2025

Record	Field	Type	Contents (text)	Contents (hex)
<a href="#">13</a>	Cost_Date	DATETIME		20 20 20 20 20 20 20 20 20

1 data validity errors 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

@ SEQUENCE ON Product\_Number ERRORLIMIT 20

14:25:27 - 05/28/2025

Record	Product_Number
<a href="#">3</a>	070104177
<a href="#">5</a>	070104657
<a href="#">6</a>	070104327
<a href="#">8</a>	030414313
<a href="#">9</a>	030414283
<a href="#">10</a>	030412553
<a href="#">14</a>	030364163
<a href="#">15</a>	030321663
<a href="#">20</a>	030030323
<a href="#">22</a>	030303413
<a href="#">23</a>	030303403
<a href="#">24</a>	030303343
<a href="#">26</a>	030309373
<a href="#">27</a>	030302903
<a href="#">28</a>	030302303
<a href="#">30</a>	090506331
<a href="#">31</a>	090501541
<a href="#">33</a>	090501051
<a href="#">37</a>	090507811
<a href="#">38</a>	090504761

Maximum error limit reached

20 data sequence errors detected

@ SEQUENCE ON Cost\_Date ERRORLIMIT 20

14:25:44 - 05/28/2025

Record	Cost_Date
<a href="#">8</a>	09/28/2021
<a href="#">13</a>	
<a href="#">29</a>	09/28/2021
<a href="#">30</a>	08/08/2021
<a href="#">39</a>	08/08/2021
<a href="#">45</a>	01/07/2021
<a href="#">55</a>	02/07/2021
<a href="#">61</a>	09/13/2021
<a href="#">62</a>	06/10/2021
<a href="#">67</a>	10/04/2021
<a href="#">69</a>	01/08/2021
<a href="#">75</a>	01/07/2021
<a href="#">86</a>	06/28/2021
<a href="#">96</a>	06/13/2021
<a href="#">105</a>	02/02/2021
<a href="#">118</a>	01/29/2021
<a href="#">121</a>	01/12/2021
<a href="#">125</a>	10/18/2021
<a href="#">129</a>	06/04/2021
<a href="#">134</a>	09/07/2021

Maximum error limit reached

20 data sequence errors detected

@ GAPS ON Cost\_Date PRESORT

14:28:12 - 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
09/14/2021	09/17/2021	4
09/19/2021	09/27/2021	9

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

@ DUPLICATES ON Product\_Number PRESORT

14:28:38 - 05/28/2025

Presorting Primary data file.

0 duplicates detected

b. Pengujian Substantif: Mengecek Total Rincian dengan Total Saldo

Analyze → Total = untuk mengecek kesamaan saldo di soal dengan rinciannya

@ TOTAL FIELDS Inventory\_Cost

14:39:56 - 05/28/2025

Field Name	Total
Inventory_Cost	320,557,500

Sudah sesuai dengan saldo di laporan posisi keuangan (lihat buku)

c. Pengujian Substantif: Persediaan Minus

Analyze → Statistic = descriptive statistic, melihat apakah ada nilai persediaan yang minus

@ STATISTICS ON Inventory\_Cost NUMBER 5

14:49:13 - 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

Atau dengan Filter → Inventory cost < 0

	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 >>					

## 4. Aset Tetap

- a. Pengujian Substantif: Membandingkan saldo aset tetap di neraca dengan daftar aset

*Analyze → Cross Tabulate* = untuk menghitung saldo (harga perolehan dan akumulasi penyusutan) berdasarkan jenis akun aset tetap.

# 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
Filing Kabinet					600000	600000
Gedung		37500000				37500000
Honda Win	12195000					12195000
Kursi					240000	240000
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
Filing Kabinet					5250000	5250000
Gedung		55500000				55500000
Honda Win	12194999					12194999
Kursi					1800000	1800000
Laptop					4962812	4962812
Meja Panjang					3948000	3948000
Mesin Pemotong Kertas					200000	200000
Mesin Pengemas				0		0
Mesin Pengolah gula Aren Cair				10000000		10000000
Mixer Gula				15461800		15461800
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
Filing Kabinet					2999999.0	2999999.0
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				1873875.0		1873875.0
Mesin Pengolah gula Aren Cair				16000000.0		16000000.0
Mixer Gula				18658925.0		18658925.0
Mobil Pickup	9570400.0					9570400.0
Perangkat Komputer					2649825.5	2649825.5
Printer					2074999.0	2074999.0
Rak Buku					2639999.0	2639999.0
TV 50 Inch					699912.5	699912.5
Tanah			0.0			0.0
Timbangan Digital				1250000.0		1250000.0
UPS					2529011.0	2529011.0
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

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)

b. Pengujian Substantif: Mencari koreksi penyusutan

→ menambah kolom baru, *Edit Table Layout* → New Expression, antara lain:  
defaultnya “salah”

Penyusutan 2021 = Nilai Buku 2020 - 1 artinya “habis manfaat”

Penyusutan 2021 = Harga Perolehan \* Tarif Penyusutan artinya “benar”

Penyusutan 2021 > Nilai Buku 2020 - 0.5 artinya “benar”

→ yang “salah” di *Extract*, lalu dihitung (nambah kolom) penyusutan yang benar

→ expressionnya Harga Perolehan \* Tarif Penyusutan, → lalu dicari selisihnya  
(nambah kolom) expressionnya Penyusutan 2021 - saldo benar

No	Nama_dan_spesifikasi	Jenis_Aset	Unit	Tanggal_Peroleh	Harga_Peroleh	Tarif_Penyusut	Akumulasi_20	Nilai_Buku20	Penyusutan_20	Akumulasi_20	Nilai_Buku20	Verifikasi Penyusutan 2021
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	121950000	0.250	12194999	1	0.0	12194999.0	1.0	habis Manfaat
4	Mesin Pemotong Kertas	Officefurniture	1	2018	400000	0.250	300000	100000	99999.0	399999.0	1.0	habis Manfaat
5	Meja Panjang	Officefurniture	1	2018	5264000	0.250	3948000	1316000	1315999.0	5263999.0	1.0	habis Manfaat
6	Kursi	Officefurniture	8	2018	2400000	0.250	1800000	600000	599999.0	2399999.0	1.0	habis Manfaat
7	Rak Buku	Officefurniture	1	2018	2637000	0.250	1977750	659250	659249.0	2636999.0	1.0	habis Manfaat
8	Printer	Officefurniture	1	2018	2075000	0.250	1556250	518750	518749.0	2074999.0	1.0	habis Manfaat
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 Manfaat
11	UPS	Officefurniture	1	2014	3125400	0.125	2138356	987044	390675.0	2529031.0	596369.0	benar
12	TV 50 Inch	Officefurniture	1	2021	5999300	0.125	0	0	699912.5	699912.5	4899387.5	benar
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	benar
18	Mobil Pickup	Automotive	1	2020	113555000	0.125	3084800	110470200	6485600.0	9570400.0	103984600.0	salah

	Nama_dan_spesifikasi	Harga_Peroleh	Tarif_Penyusut	Penyusutan_20	penyusutan benar	koreksi
1	Gedung	375000000	0.050	19125000.0	18750000.000	-375000.000
2	Laptop	13750000	0.125	4384906.0	1718750.000	-2666156.000
3	Mesin Pengolah gula Aren Cair	80000000	0.125	6000000.0	10000000.000	4000000.000
4	Mixer Gula	65500000	0.125	4397325.0	8187500.000	3790175.000
5	Mobil Pickup	113555000	0.125	6485600.0	14194375.000	7708775.000
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