ABSTRACT

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IMPLEMENTATION OF RISK-BASED AUDIT OF DEPOSIT IN PT BANK XYZ

(xv+ 123 pages; 4 pictures; 3 tables; 5 figures; 5 appendix)

Deposit account is one of the accounts that contain high risk for the financial statement user. The account has substantial amount hence affects the fairness and presentation in financial statement. Therefore, proper audit procedures are necessary to examine the reasonableness of the account.

In this internship report, risk-based audit procedure of deposit will be discussed in more depth. Risk-based audit procedures performed by auditor in real practice will be compared to existing theory. Analysis was made to know whether there are differences between theory and practice. From the analysis about the risk-based audit procedure of deposit performed by Public Accounting Firm Siddharta&Widjaja at PT Bank XYZ, it can be concluded that procedures that were performed by Siddharta&Widjaja, has been in correspond with existing theory.

Bibliography: 13 references (2002-2010)

Keywords: Audit, Deposit, Siddharta&Widjaja