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XES 2 0 Workshop is included PENGAUDITAN AKUNTANSI Eko Wiji Pamungkas., S.E., M.Ak, Richatul Jannah, S.E., M.Ak, Aldi Samara, S.Ak., M.Ak, Drs. Supriadi, M.Si, Dr. Nanik Sri Utaminingsih, S.E., M.Si., Akt, Irfan H. Wasilu, S.E., M.M, Dr. Maylia Pramono Sari, S.E., M.Si., Akt., CA., ACPA, M. Dedy Eko Trisyono Safari, S.E., Ak., M.Si, Metta Susanti, S.Ak., M.Ak, Ayu Puspita Sari, M.Ak, 2024-09-18 Pengauditan akuntansi memegang peranan yang sangat penting dalam memastikan bahwa laporan keuangan yang disajikan oleh suatu entitas sesuai dengan prinsip-prinsip akuntansi yang berlaku umum. Selain itu, audit juga menjadi alat yang esensial dalam mengidentifikasi dan mencegah kesalahan serta kecurangan dalam laporan keuangan sehingga dapat meningkatkan transparansi dan akuntabilitas di dalam suatu organisasi.

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*Pengauditan* Imang Dapit Pamungkas, Bambang Minarso, Hermawan Triono, Agung Prajanto, 2025-06-01 Buku berjudul *Pengauditan: Konsep, Prosedur dan Aplikasi* ini disusun untuk menjadi sumber belajar utama dalam mata kuliah Pengauditan. Buku ini membahas secara sistematis mulai dari pengantar audit standar dan etika profesi hingga praktik audit atas berbagai jenis entitas dan pemanfaatan audit digital. Bab 1 dan 2 menyajikan pemahaman dasar mengenai ruang lingkup audit, peran auditor serta standar dan etika profesi yang menjadi fondasi praktik audit. Bab 3 dan 4 membahas tanggung jawab auditor serta proses audit yang meliputi perencanaan hingga pelaporan. Bab 5 hingga 8 memfokuskan pada teknik audit mulai dari pengujian pengendalian internal, pengujian substantif, pengujian analitik hingga audit kinerja sebagai salah satu bentuk audit modern. Bab 9 hingga 11 membahas aspek teknis pelaksanaan audit seperti penyusunan kertas kerja audit, pemberian opini serta pendekatan audit pada berbagai jenis entitas. Dan bab terakhir menjadi

penutup yang sangat relevan dengan kebutuhan saat ini yaitu audit digital yang membahas tantangan dan peluang transformasi digital dalam proses audit termasuk pemanfaatan teknologi informasi Dengan penyajian materi yang runtut dan aplikatif buku ajar ini tidak hanya menjelaskan teori tetapi juga memberikan ilustrasi dan studi kasus untuk memperkaya wawasan mahasiswa terhadap praktik audit yang sesungguhnya

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