



PRESIDENT UNIVERSITY

Internship Report for



Kantor Akuntan Publik Tanubrata, Sutanto, Fahmi, Bambang dan Rekan
Member of BDO International

Fransiskus Alvin

Accounting

008201600060

May 2019

LETTER OF INTERNSHIP COMPLETION



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TO WHOM IT MAY CONCERN

This is to certify that :

Fransiskus Alvin

Has joined with our office on an internship program from December 26, 2018 up to April 30, 2019.

We wish him the very best in his future undertakings.

May 9, 2019

Tini Yulianti
Head of Human Resources & Development

TANUBRATA SUTANTO FAHMI BAMBANG & REKAN

Tanubrata Sutanto Fahmi Bambang & Rekan (Certified Public Accountants), an Indonesian partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of Independent member firms.

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PREFACE

First of all, the author would like to thank God for His blessing, love, opportunity, health, and mercy that the author could complete the internship program and create this internship report. This internship report is submitted to report the result of the internship program that was done for approximately the last 4 months.

In this chance, the author would like to express his gratitude for peoples who have supported, guided, and helped during the internship period, especially for:

Kantor Akuntan Publik Tanubrata, Sutanto, Fahmi, Bambang dan Rekan that has given the opportunity to do internship program in their accounting firm.

Mr. Carl Alvaro Tan, as the audit manager of the author; Mr. Felix Farandi, as the senior auditor and immediate supervisor of the author; and Mr. Arviga Imanda Bahar, as the junior auditor and immediate supervisor of the author, that kindly have guided and taught new knowledge to the author.

Mrs. Mila Reyes, CPA, MBA as the internship advisor of the author that has guided and supported the author.

My parent and my little sister who always support and guide the author starting from the interview period in applying for internship in companies, all through the internship program, and creating this report.

This internship final report is intended to fulfill the requirement of completing internship program in President University as well as to summarize the internship activities, evaluation/point learned, and recommendation to related parties. This report is far from perfect, but it is expected that it will be useful for all the readers.

Cikarang, May 21st, 2019

Fransiskus Alvin

CHAPTER I

INTRODUCTION

1.1 Internship Program

Some universities offer the opportunity for the students to do internship as part of their studies. Internship program is meant to help students learning the practical work-related knowledges and skills in order to hone the knowledges that had been taught in classes and help the student to adapt in the certain working environment. Internship program might also help the students to start pursuing their career. Not rarely that the students are offered the position of full-fledged employee from the company where he/she working during the internship program.

1.2 Internship Objective

The main objective of internship program is to provide students the experiences that will develop the student both personally and professionally, as well as to further understanding the working environment of the chosen fieldwork. To elaborate, the objectives of internship program are:

1. The internship program hopefully provides students with the opportunity to apply and develop the knowledges they acquired during their study in the university further, as well as preparing the students to be ready to face the challenges in their chosen field.
2. Offering students the chance to develop themselves the abilities to assess working environment and solve problems in the real fieldwork.
3. Providing students with the opportunity to develop their personality and soft skills that would be important once they become part of the society when they graduated.
4. Helping students to develop their connections that will help them in their career and personal life once they graduated from the university.

1.3 The Benefits of the Internship

The internship program is expected to provide benefits not only for the interns (students), but also for the institutions which employed the interns. The benefits for the students have been described as the objectives of the internship program, while the benefits expected to be provided by internship program to the institutions are:

1. The internship program expects the students contributing in the activities of the institutions in hope that the activities might run better. This program is also specially helping the institutions that is currently in the peak season (the certain period where the workloads in the institutions are at its highest), where the program will help the institutions solve the problem of shortage of staffs.
2. The internship program might provide the chance for the institutions to assess their training programs and working environment through the feedbacks from the interns.
3. The internship program enables the institutions the opportunity to observe and hire prospective employees, where the institutions will have the benefit if they employ the interns later when the interns already graduated from the university, since the interns already has a good understanding of the company's culture and familiar with the working environment.

CHAPTER II

COMPANY PROFILE

2.1 History of the Organization

BDO stands for Binder Dijker Otte. The history of BDO went back to 1963 where it was founded by five original member firms in the UK, Germany, the Netherlands, the US and Canada. These firms were formed under the Binder Seidman International Group. In 1973, the British, German and Dutch member firms adopted a common name whose acronym has endured for the entire global network. That name was Binder Hamlyn (UK), Dijker & Co (Holland), and Otte & Co (Germany) – hence BDO.

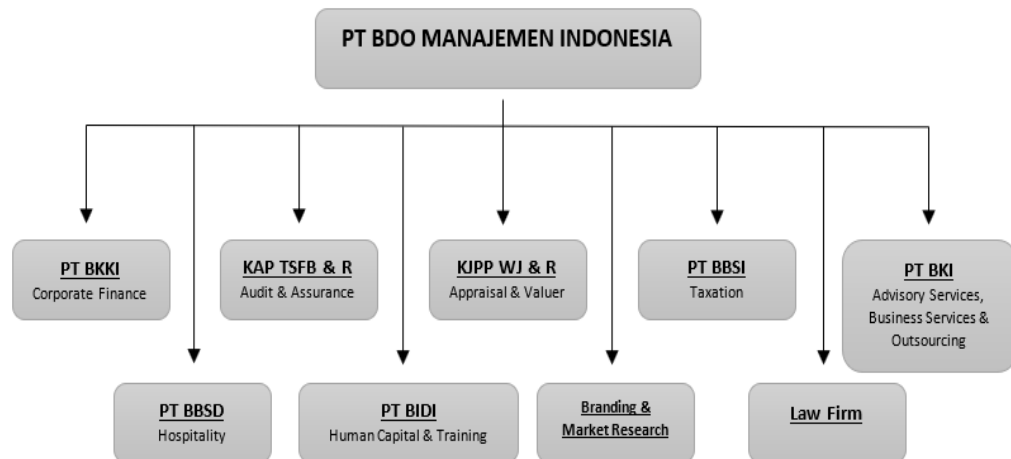
BDO Indonesia is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO Indonesia has served both domestic and international clients since 1992. The firm was founded by Mr. Richard B. Tanubrata on December 6th, 1979. As such, we are one of the oldest accounting firms in Indonesia with an in-depth understanding of local and global market while providing audit, tax, and various advisory services in Indonesia.

2.2 Vision, Mission, and Objective

BDO Indonesia has 5 key components of their vision, which are client needs, communication, commitment, people, and value. In general, the vision of BDO Indonesia can be summarized into “to be the leader for exceptional client service, by moving beyond satisfaction to achieve a long-term relationship and trust”. To achieve that vision, BDO Indonesia has the mission to help their clients achieve their corporate objectives with the experience, knowledge and skills of their professional staffs, and to combine their sophisticated array of services and access to global resources with local expertise and personal attention of senior-level professionals.

2.3 Organization Chart

The organization chart of BDO Indonesia is as follows:



PT BKKI : PT BDO Konsultan Keuangan Indonesia

KAP TSFB & R : KAP Tanubrata Sutanto Fahmi Bambang dan Rekan

KJPP WJ & R : Kantor Jasa Penilai Publik Wawat Jatmika dan Rekan

PT BBSI : PT BDO Bisnis Solusi Indonesia

PT BKI : PT BDO Konsultan Indonesia

PT BBSD : PT BDO Bina Sewaka Dharma

PT BIDI : PT BDO Insan Dinamis Indonesia

2.4 Core Organization Activities

BDO is one of the world's largest network of public accounting, tax, and advisory firms that serve clients from almost 1,500 offices in 162 countries and territories around the world. More than 73,800 professionals worldwide combined with the flexible personal characteristics of local firm, allows BDO to be the firm of global expertise with local focus.

BDO is recognized in the market as global network providing high quality advice and service to all BDO clients on a consistent basis. The network's objective is to continually improve clients' experience of BDO and the BDO

Member Firms work together to optimize their service delivery to all clients, national and international, wherever they operate.

Each member of BDO Firm is an independent legal entity in its own country, including BDO Indonesia. BDO Indonesia believes that building responsive and responsible relationship will help clients grow even faster and stronger-allows them to achieve the highest level of success as known BDO serves clients professionally with 55 Partners & Directors and more than 750 professionals.

2.5 Product and Services

As a one of the big 10 accounting firms worldwide, BDO is well-known as the accounting firm that excel in what they are doing. BDO offers a wide range of products and services to its clients, from audit and assurance, taxation, advisory, to business services and outsourcing. The products and services provided by BDO Indonesia, as the member of BDO International are:

2.5.1 Audit and Assurance

BDO Indonesia provides excellent Audit and Assurance services through more than 500 professionals. They believe that Audit is not just a statutory requirement, but also an opportunity to recognize major issues affecting the client's business and to identify new perspective for future improvements. In BDO Indonesia, they offer audit of financial statements service and other services.

2.5.2 Taxation

BDO Indonesia provides a full spectrum of tax services to local enterprises, publicly listed companies, MNCs, and individuals. They believe that tax is much more than simply a compliance – it is about taking a strategic and long-term perspective of unique circumstances to tailor solutions in helping the client save money or identify and capitalize on new opportunities. The tax-related services offered by BDO Indonesia are tax

advisory, tax health check, tax dispute resolution, tax due diligence, transfer pricing, expatriate tax, and customs duty.

2.5.3 Advisory

BDO Indonesia's Advisory services are built to help the diverse range of clients with a diverse range of needs in navigating exceptional challenges, changes, and opportunities. The core of their Advisory services is to truly understand the clients' situation so that they could provide them with their custom-tailored solution to meet the client's specific needs. The advisory services offered are advisory services, branding and marketing, human capital and training, valuation advisory, and hospitality.

2.5.4 Business Services and Outsourcing

BDO Indonesia's Business Services and Outsourcing can be tailored to meet client's specific needs, allowing their clients to select services appropriate to their situation. The services offered are BDO Entira, payroll services, bookkeeping and accounting services, compliance services, corporate secretarial, and treasury services.

2.6 Review on the Organization Growth and Trend

BDO is the 5th largest accounting and professional services firm in the world including the member of it is BDO Indonesia (also the 5th largest in Indonesia). Per January 2019, the BDO global networks provides advisory services in 162 countries and territories, with almost 80,087 people working out of 1,401 offices worldwide. The combined fee income of all the BDO Member Firms, including the members of their exclusive alliances, was US\$ 8.99 billion in 2018. Each BDO firm corporate and comply with consistent of operating principle and quality standards: local resources who understand business comply with international markets and the specifics of industry.

CHAPTER III

INTERNSHIP ACTIVITIES

In this internship period, I had been assigned to help in auditing 8 companies, where I actively participated in PT. Daya Adicipta Wihaya, PT. Daya Adicipta Sandika, PT. Keppel Puninar Logistics, PT. Puninar Infinite Raya, PT. Puninar Fueller, PT. Lintas Samudra Borneo Line, and PT. Puninar Mitra Abadi that all are located in Cakung area, while I only helped doing stock-opname procedure for 2 days in PT. Indoprima Gemilang that is located in Cibitung area. In auditing the clients, I have conducted many audit procedures that are used to test the accounts stated in the client's financial report. The followings are the procedures that I have learnt.

3.1 Vouching

Vouching is an auditing process in which documentary evidence is matched with the details recorded in an accounting record in order to check for validity and accuracy. This process is meant to check the existence of a transaction. I used this procedure for testing some accounts, that are prepaid taxes accounts, taxes payable accounts, revenue accounts, and expense accounts, and addition of fixed assets. Before doing this procedure, there will be a sampling process from the available population of certain supporting documents depending on the account that is tested. However, there are accounts that required all of the population to be vouches, e.g. the taxes payable accounts, prepaid taxes accounts, and *Surat Tagihan Pajak (STP)*. The problem I encountered when doing this process was the lateness, or worse, the inability of the clients to provide the samples that we asked.

3.2 Sampling

Sampling is the selection process of a small proportions of a set certain population. Because of the difficulty and time consuming of testing using big amount of data in auditing, it is necessary to choose samples. Before we choose the samples, we should check the details or population given to us by excluding

some transactions to enhance reliability of the sampling process, separating the negative balance account, and determining the key item that should be included as a sample. After we have chosen the samples, we will ask the clients to provide it. The sampling process required us to consider the materialities of the company, the risk of the account, and type of procedure that will be conducted. This process is used before the vouching procedure conducted, or before determining the samples that should be checked for sub-sequent procedure.

3.3 Confirmation Letters

This process is used to check the balance of an account recorded by the third or related parties of the clients. This process is conducted to check the existence, completeness, and accuracy of the account, whether what has been recorded by the client is already right or not. This process can be used to confirm the cash balance in banks, liabilities and or assets of the client to third or related parties, and the ownership of the client to shareholders.

3.4 Stock-opname

Stock-opname is the process of physically checking the existence of inventories that the clients have, and the condition of the warehouse where the inventories are kept. If the amount of inventories is not same with the recorded amount, supporting documents for it are required. The differences in physical and recorded amount might be resulted from the operational activities that happened when stock-opname is conducted, the missing inventories are currently used in an exhibition, and operational activities (buy and or sell) that are related to the inventories that happened in the period after the end of audit year and before the stock-opname is conducted. If there is a gap of time after the end of audit year and before the stock-opname is conducted, there will be a *roll-backward test* for the inventories, that is vouching of sales and or purchases of the inventories that happened at the gap period. If the stock-opname is conducted before the end of audit year, there will be a *roll-forward test* for the inventories. After that, we made the *Berita Acara* that contain the result from the stock-opname.

3.5 Recalculating

In this process, we recalculate the details of an account provided by the client with the formula that should be used, then comparing the recalculated result with the client's result. If there is a difference, we will ask the client about their calculation method. This process can be used when testing the balance of fixed asset accounts, the balance of intangible asset accounts, and the aging schedules of account payables and account receivables. I had recalculated the depreciation of fixed assets of a client, then summarize it. I also had recalculated the aging schedules of account payables and account receivables.

There is also a *test pricing* procedure, that is a procedure conducted to test the accuracy of cost of goods sold of the client. This procedure required auditor to recalculate the cost of goods sold using method that is used by the client.

3.6 Cut-off Test

Cut-off test is the process of checking the appropriateness of transactions' recording period. We used samples, that are usually 15 latest transactions of year 2018 (the end of audited period) and 15 newest transactions of year 2019 (the beginning of the next audit period) for this procedure as BDO standard. However, the amount of samples might change depending on the judgment of Audit Manager. There were times when the amount of samples are reduced because the transactions in determined period are lower than 15. This procedure is used to test cash in bank account that are used for operation by the client.

3.7 Test of Control

Test of control is the process of checking whether the internal control procedures set by the client are followed as it should be or not. Before the procedure is conducted, there will be a sampling process from the available population of certain supporting documents depending on the account that is tested. What should be checked in this procedure might differ from one company to another and one account to another, however, most of the time, the

completeness of required signature in documents are checked. This process will fail immediately even if only one signature is off. I had done this procedure, but it was resulted in a failure because of the required signatures in the documents was off.

3.8 Sub-sequent Test

Sub-sequent test is a process to check whether the amount recorded by the client for their payable and receivable accounts are correct or not. Before conducting this test, we should have the details of the account (either account payables or account receivables) and the balance of each account to each third or related party of the client. After that, we are sampling the parties, then only conducting the sub-sequent test to the samples. There are 2 ways to do this test. The first way is by sending confirmation letter to the third or related party of the client, then comparing their reply with the amount recorded by the client. Because we are not sure that the parties will reply the confirmation letter, we also ask the client to provide the supporting documents for the transactions of that account that related with the parties, then vouching it until some percentage of completeness between the provided documents and the recorded amount is fulfilled. In case that the reply comes after the vouching process, the amount in the reply will be used instead the amount from the vouching.

3.9 Search for Unrecorded Liabilities (SUREL)

SUREL is a process of checking whether a liability have been accrued in the audit year or not, and for the correct amount or not. This procedure is conducted to test the accrued expense accounts. This procedure is using samples, that are transaction that happened in the determined period after the end of audit year that the balance of that transaction is higher than the Clearly Trivial (CT), the lowest materiality level, that has been determined first. To conduct this process, first we analyze the nature of the samples first, then eliminating the transactions that are not creating a liability to the client, e.g. bank transfer between bank accounts of the company and transaction that occurred after the audit year (if, for example,

the audit year is 2018, then the payment of tax payable of January 2019 and the payment of employee's salary for month January 2019 are eliminated). After that, we search the supporting documents of each transactions from the supporting documents that we already asked for other procedures. Finally, we ask the client about the transactions if we still do not have the explanation of the transactions yet.

3.10 Consolidation

Consolidation is a process of combining financial statements for parent company and its subsidiaries. In this process, we should search and eliminate every transaction between the parent and subsidiaries, then combining the financial statements. During this internship period, I have not been able to completely do the consolidation yet. I just able to combine or consolidate some of the accounts.

3.11 Final Analytical Review (FAR)

FAR is a process of analyzing the financial statements by comparing this year's financial statements after audited with the previous year's audited financial statements. This procedure is conducted after all of the audit procedures have been conducted. The purpose of this process is to analyze risks. After we compare it, every account that the difference is over the Performance Materiality will be marked, then analyzed why the account's movement is that significant in a year.

Before conducting the audit process, there is a procedure called Preliminary Analytical Review (PAR). It is similar to FAR, but it compares this year's financial statements before audited with the previous year's audited financial statements. If there is a significant change in amount (passing the Performance Materiality) of an account in PAR, it means that the account has higher risk, thus it needs to be audited more. Same with FAR, the significant changes in PAR will be analyzed, and sometimes the auditor will ask the client about the changes in PAR. I did not do this procedure because the audit process has started before I started my internship. Later on, after FAR is completed, the results of PAR and

FAR will be compared, in order to know whether the explanations from client for changes in PAR are already matched with FAR.

3.12 Following up Data

There are a lot of times during my internship that the clients are late or slow in providing the data that we asked. My responsibility here is to keep following them up to provide the data, so that the audit procedures can be completed. The hard part is that I only can follow them up about the data by asking them for it continuously, but it does not guarantee that it will hasten them providing it. I consult with my seniors if the clients still have not provided the data.

3.13 Creating the Financial Reports

After all of the audit procedures are complete, excluding procedures that can be continued at the same time of the reporting, the audited financial reports can be created. My responsibility here first is inputting the data from audited working paper to the financial reports. After that, print out the financial reports, then manually calculating every number in the financial reports and tying them up with the related notes and other numbers. If there is a difference or mistake, it will be immediately checked and corrected. After that, we give the correct financial reports to the partner to be reviewed, then answering the questions that the partner asked after reviewing it, and correcting it if there is a mistake. While waiting the for the result of reviewing process, we prepare the opinion letter and representative letter that will be included in the final financial reports. Once the review and the correcting process are done, the final financial reports can be printed out. After including the opinion letter and representative letter to the final financial reports, it is ready to be bound and given to the clients. If, only if, there is a need for the financial reports to be edited after giving it to the clients, it can be revised by auditor after the client has submitted the formal application for it.

CHAPTER IV

POINTS LEARNED

From the internship in Kantor Akuntan Publik Tanubrata, Sutanto, Fahmi, Bambang dan Rekan, I got a lot of new experiences and knowledges that I did not get from classes. Not only that those experiences and knowledges improve my technical skills in the accounting and auditing works, but it also develops my soft skills.

4.1 Technical Skills

From the internship, I learned about how the management assertions that I had learned in classes are tested using the audit procedures, and I also learned about many audit procedures. The audit procedures that I have learned are already stated and explained in previous chapter.

In class, I had learned that risks are important factors in determining the audit procedures and amount of samples for it. However, I did not know what are the risks that auditors should consider when conducting the audit. In the internship, I learned not only about what are the risks that should be considered, but also about how to analyze those risks and how to make judgement from considering the risks. For example, when there is a significant change in the balance of an account, there is a need for the auditor to analyze it directly or ask about it to the client. After there is an explanation for it, the significant change alerts the auditors that it might required more attention. Thus, the audit procedures for the account will be conducted in more details, e.g. more samples for the account.

From this internship, I learned about the real importance of understanding clients' business before conducting the audit. Not only that I learned from my company only, I also learned many things about how companies from different fieldwork doing their activities. I learned about it from interacting with my clients. One of the things that I learned is about how activities of a company might be affected by many factors, for example is the social habit in its region. In class, I learned about standard steps and documents that should exist when a transaction

happened. However, those steps and documents might be different depending on the company. For instance, in class, I learned that *Purchase Order* should be made before a transaction occur. However, I encountered many transactions that does not using this document. I thought that it is a mistake for such things to happened, indicating that the internal control of the company is not done properly. Realizing this, I asked to my client about it, and I learned that many of the customer in the region prefer to buy things suddenly.

4.2 Personal Results

The most important soft skill that I learnt is the time management. The normal working hours for auditors is 8 hours per day that start from 9.00 AM until 6.00 PM. However. It is not surprising for auditors to work until midnight and dawn, especially during the peak season. Not only that, it is also not rare for auditors to work on holiday. When I audited my last clients, it is a daily routine for me to come working at 9.00 AM and went home at least after 12.00 AM, but usually I went home after 2.00 AM every day for 2 months. There are also several times when I have to went home at 4.00 AM. I also had experienced staying in the office for one day twice, where one of it is in the weekend. Because it takes around 2 hours from my home to the clients' office, there are times when I slept more in vehicle than in my home. Although that the schedule might sounds hard, I found that those moments and experiences to be fun. With such schedule. I have to be able to manage my time well between resting and working.

The second important soft skill that I learnt is about managing the priorities. When I audit my first client, I was sent to Medan for 2 days and 1 night to conduct the audit procedures. Even though that I am permitted, and I did, worked until dawn, the clients' employees might have gone home after 8.00 PM. Because of that, I have to prioritize works that are involving the clients first during the time they are still in the office. I also use this skill when I audit other clients. This skill helps me to finish my works more effective and efficient.

The third soft skill is the communication skills. There are a lot of times when I have to ask for documents to clients and present my works to the clients and my

supervisors. I was a little bit overwhelmed at the first time because I, as an intern, have to communicating with professionals that have worked longer than I do in the accounting fieldwork. As time goes by, I am eventually used to that to the point that I am joking and laughing with them. The important thing that I have to always remember is that many peoples do not like working under pressure and rushed. Being rush might lead to some mistakes and may be a dispute. It is true that I have my responsibility to finish my works, however, clients' employees also have their own works. Thus, I have to be accustomed to always talk to them politely and observe the situations first before asking about the documents to them.

The last soft skills that I learnt is working using Microsoft Excel. I have learned about Microsoft Excel since I was an elementary student. I am already familiar with using common formulas, features, and shortcuts in Microsoft Excel. However, up until the internship, I rarely used this software for assignments. During the internship, I use this software every day. This daily usage trains me to be faster in using this software for processing data and more fluent in using features that I am not familiar with.

From this internship, I found out that working as public auditor is a challenging and fun fieldwork that suits me. I believe that I will be able to develop my knowledge continuously if I work as public auditor after I graduated. I also have received offers from my supervisors to continue working there after I graduated as full-fledged employee, and I think it is my honor to accept this precious offer.

CHAPTER V

RECOMMENDATION

As conclusion, I think that the internship program in President University is a good program that can help the students to not only improve their knowledges and experiences, but also enable them to plan their career ahead. However, there are still areas that can be improved, which are:

1. Regarding monthly report system. I do realize that this system is a good system required to monitor the progress of the students. However, I would like to ask for the understanding that, sometimes, it is a bit hard to meet the requirements. In my case, the problem is that I, most of the times, was conducting the audit procedures in the client offices, which is far from Kantor Akuntan Publik Tanubrata, Sutanto, Fahmi, Bambang dan Rekan. The problem is that when I have to ask for the company stamp for the reports. To do this, I have to go to the office periodically, which delay my works. Regarding this, I would like to suggest that maybe it will be better if it is permitted for students to send their monthly reports that might have not been stamped first, then only once the internship has ended, the stamped monthly report will be submitted.
2. Regarding class during internship period. Based on my experience of having internship as public auditor that I have described in previous chapters, I strongly believe that it will be very hard to have class during internship period. However, I also will not immediately suggest for no class during internship because maybe not all interns have working schedules similar to public auditor. Therefore, I would like to suggest for the understanding to at least not force students to take class during the internship period. I suggest this just in case if there is a plan from the university to conducting class for those who have their internship.

Lastly, or Kantor Akuntan Publik Tanubrata, Sutanto, Fahmi, Bambang dan Rekan, I think that it is a really good place for doing the internship because the company treats the interns almost similar to their full-fledged employees, which enables the interns to fully experiencing the fieldwork environments. I really appreciate the opportunity that the company has given to me to learn there.

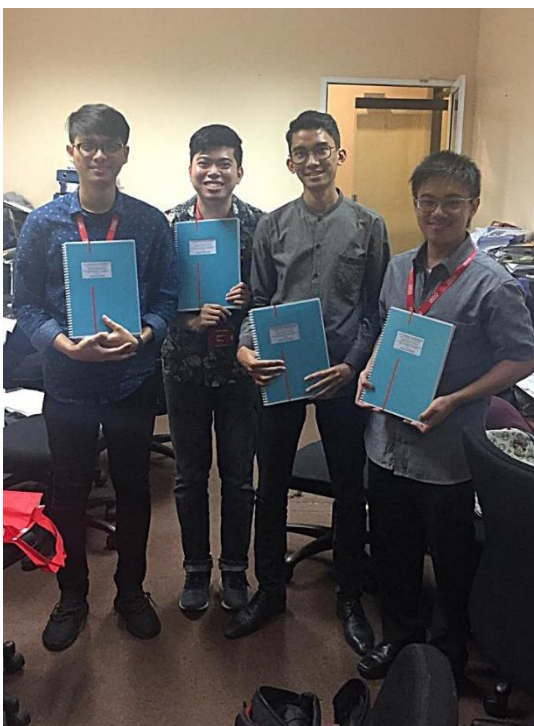
APPENDICES



Picture 1:
My Audit Team



Picture 2:
My Office



Picture 3

Releasing Financial Report of Client



Picture 4

Working in Client Office

BERITA-ACARA-STOCK-OPNAME
(10-Januari-2019)

Pada hari Kamis tanggal 10 Januari 2019, telah dilakukan perhitungan fisik persediaan kendaraan bermotor roda empat milik PT. yang berlokasi di: .. dengan disaksikan oleh Fransiskus Alvin dari KAP Tanubrata Sutanto Fahmi Bambang & Rekan ("TSFBR").

Stock opname dilakukan dengan memeriksa secara fisik seluruh persediaan kendaraan yang tersedia oleh Auditor.

Stock opname dilakukan oleh Bapak (Accounting), Bapak (Warehouse Staff), dan Fransiskus Alvin (Auditor-TSFBR) di tempat penyimpanan kendaraan bermotor roda empat (gedung perusahaan pada lantai 2 dan 3).

Berikut adalah hasil temuan-temuan yang terjadi selama dilakukannya stock opname:

- Tempat penyimpanan persediaan: .. terletak pada satu tempat penyimpanan yang berupa area parkir dalam satu gedung pada lantai 2 dan 3. Tempat penyimpanan tersebut terletak pada .. Keadaan tempat penyimpanan bersih dan rapi, namun terdapat genangan-genangan air pada beberapa area. Keadaan tempat penyimpanan pada lantai 2 agak gelap karena pencahayaan tidak dinyalakan, namun sirkulasi udara sudah cukup. Keadaan tempat penyimpanan pada lantai 3 yang berupa atap gedung terbuka sudah memiliki pencahayaan yang cukup. Kendaraan yang sudah disiapkan untuk dikirim akan diparkirkan pada lantai 2 dekat area ruang kerja yang digunakan untuk memproses dokumen - dokumen atas persediaan, dan untuk kendaraan yang siap dikirim namun belum dicuci akan diletakkan

WHITEBOARD

Prepared by: Date: Index: AJ.2
Reviewed by: Date: 31 Dec 18

No. Asset	NIV			Depreciation		C O S T						DEPRECIATION			Book Value		
	31 Dec 17	Act Dept as of 31 Dec 18	As of 31 Dec 2018	each month	Month Acquisition	Beginning	Addition	Deduction	Reclass	Ending	Beginning	Addition	Deduction	Reclass	Ending	Audit	Book Value Client
424	949,500	1,384,693.00	514,307.00	39,543	11	1,899,000.00	0.00	0.00	0.00	1,899,000.00	949,500.00	433,188	0.00	0.00	1,384,688	514,313	514,307
425	1,600,000	2,333,337.00	866,663.00	66,667	11	3,200,000.00	0.00	0.00	0.00	3,200,000.00	1,600,000.00	733,333	0.00	0.00	2,333,333	866,667	866,663
426	500,000	729,163.00	270,837.00	20,833	11	1,000,000.00	0.00	0.00	0.00	1,000,000.00	500,000.00	229,167	0.00	0.00	729,167	270,833	270,837
427	2,000,000	2,916,663.00	1,083,337.00	83,333	11	4,000,000.00	0.00	0.00	0.00	4,000,000.00	2,000,000.00	916,667	0.00	0.00	2,916,667	1,083,333	1,083,337
428	900,000	1,312,500.00	487,500.00	37,500	11	1,800,000.00	0.00	0.00	0.00	1,800,000.00	900,000.00	412,500	0.00	0.00	1,312,500	487,500	487,500
429	1,266,674	1,804,362.00	687,203.00	52,861	11	1,691,500.00	0.00	0.00	0.00	1,691,500.00	1,266,674.00	581,476	0.00	0.00	1,804,367	687,198	687,203
430	5,249,979	3,456,238.00	2,843,762.00	218,749	11	6,300,000.00	0.00	0.00	0.00	6,300,000.00	1,200,021.00	2,406,260	0.00	0.00	3,456,261	2,843,729	2,843,762
431	3,162,489	1,586,970.00	1,713,030.00	131,770	11	3,300,000.00	0.00	0.00	0.00	3,300,000.00	1,873,511.00	1,449,474	0.00	0.00	1,586,985	1,713,015	1,713,030
432	710,413.00	839,587.00	64,583	64,583	11	1,550,000.00	0.00	0.00	0.00	1,550,000.00	710,413	839,583	0.00	0.00	710,417	839,583	839,587
433	710,413.00	839,587.00	64,583	64,583	11	1,550,000.00	0.00	0.00	0.00	1,550,000.00	710,413	839,583	0.00	0.00	710,417	839,583	839,587
434	710,413.00	839,587.00	64,583	64,583	11	1,550,000.00	0.00	0.00	0.00	1,550,000.00	710,413	839,583	0.00	0.00	710,417	839,583	839,587
435	710,413.00	839,587.00	64,583	64,583	11	1,550,000.00	0.00	0.00	0.00	1,550,000.00	710,413	839,583	0.00	0.00	710,417	839,583	839,587
436	710,413.00	839,587.00	64,583	64,583	11	1,550,000.00	0.00	0.00	0.00	1,550,000.00	710,413	839,583	0.00	0.00	710,417	839,583	839,587
437	499,664.00	999,336.00	62,458	62,458	8	1,499,000.00	0.00	0.00	0.00	1,499,000.00	499,667	999,333	0.00	0.00	499,667	999,333	999,336
438	383,456.00	1,090,362.00	60,576	60,576	6	1,453,818.00	0.00	0.00	0.00	1,453,818.00	383,455	1,090,364	0.00	0.00	383,455	1,090,364	1,090,362
440	330,732.00	992,177.00	55,121	55,121	6	1,322,909.00	0.00	0.00	0.00	1,322,909.00	330,727	992,182	0.00	0.00	330,727	992,182	992,177
441	881,666.00	2,944,952.00	343,609	343,609	6	3,938,618.00	0.00	0.00	0.00	3,938,618.00	881,665	2,944,964	0.00	0.00	881,655	2,944,964	2,944,952
442	295,308.00	885,919.00	49,218	49,218	6	1,181,227.00	0.00	0.00	0.00	1,181,227.00	295,307	885,920	0.00	0.00	295,307	885,920	885,919
443	357,888.00	1,073,651.00	39,647	39,647	6	1,431,539.00	0.00	0.00	0.00	1,431,539.00	357,885	1,073,654	0.00	0.00	357,885	1,073,654	1,073,651

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Keppel Pinar Logistics

PT	Final Analytical Review	Current Period End		Prior Period End		Currency
		31 December 2018	31 December 2017	31 December 2018	31 December 2017	
67	P Share Capital, Additional Paid in Capital, and Retained Ea	10,239,466,547	11,397,985,722	827,046,543	Disc	2.09.01
77	Total Liabilities & Equity	20,040,855,251	25,309,618,810	5,268,763,559		
84	Revenue, net	44,716,510,985	54,650,512,858	9,934,001,873	Disc?	
91	Total Revenue	44,716,510,985	54,650,512,858	9,934,001,873		
92	R Cost of sales	41,696,497,146	49,806,979,117	8,110,481,971	Disc	
99	Gross Profit/(Loss)	3,020,013,839	4,843,533,741	1,823,519,902		
100	T9 Selling Expense		2,743,873,211	603,391,384		
101	T8 General and Administrative Expense	2,140,481,827				
102	T5 Payroll Expenses	(860,872,593)	(549,903,524)	310,169,069		
110	Other Operating Income	975,694,179	591,279,242	(384,414,937)		
111	Other Operating Expense		272,834,597	140,378,937		
112	Final Tax					

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No	GL Date	Event Class	Transaction Number	Line Description	Amount	Accumulated Balance	Sample Point	Classification
19	29-Jan-18	Miscellaneous Receipt	CM-SPB11-21801029/5		2,000,000.000	2,000,000.000	911,769,000	Sample
15	31-Mar-18			RECLASS SEMENTAR	737,946,000	3,324,966,878	3,647,077,000	Sample
13	10-Oct-18			JURNAL ATAS SUBSIDI	628,235,294	6,541,227,926	6,842,385,000	Sample
25	13	43.367		3301FPB18000012-	392,996,325	9,422,110,363	9,117,693,000	Sample
34	22	28-Feb-18		Reclass Sementara I	254,638,000	11,988,201,233	11,853,001,000	Sample
82	70	30-Nov-18		JURNAL PERGANTIAN	15,750,527	14,597,412,550	14,588,309,000	Sample
367	555	02-Aug-18		3301FLC18001154-C	4,606,600	17,324,941,689	17,323,617,000	Sample
1312	1320	16-Nov-18		3301FLC18001710-C	2,641,000	20,060,060,040	20,058,925,000	Sample
3034	Sub Total				21,882,469,300			

Do not change the formulas in these columns

No	GL Date	Event Class	Transaction Number	Line Description	Amount	Classification
1						KEY ITEM
2						KEY ITEM
3						KEY ITEM
4						KEY ITEM

5.01 5.01.01 list

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I5

Client : PT
 Period : 31 December 2018
 Matter : Detail Aging Account Payable

Prepared By: TA
 Review By:
 Date: 10/03/2018
 Date: 31-Dec-18

Invoice No	Invoice Date	Due Date	Total Prime Curr	Not Yet	<90	91-60	61-90	91-120	120	Total hari	Not Yet Due	0-30 days	31-60 days	61-90 days	More than 90 days	Total
26	HST0188380	31 May 2018	30	957,000	-	-	-	-	957,000	184	-	-	-	-	-	957,000.00
27	HST0188390	31 May 2018	30	3,838,000	-	-	-	-	3,838,000	184	-	-	-	-	-	3,838,000.00
28	HST0188440	31 May 2018	30	1,139,000	-	-	-	-	1,139,000	184	-	-	-	-	-	1,139,000.00
29	HST0188478	31 May 2018	30	2,532,600	-	-	-	-	2,532,600	184	-	-	-	-	-	2,532,600.00
30	HST0188623	31 May 2018	30	601,300	-	-	-	-	601,300	184	-	-	-	-	-	601,300.00
31	HST0188624	31 May 2018	30	700,000	-	-	-	-	700,000	184	-	-	-	-	-	700,000.00
32	HST0188625	31 May 2018	30	1,007,000	-	-	-	-	1,007,000	184	-	-	-	-	-	1,007,000.00
33				25,379,000					25,379,000							25,379,000.00
37	HST0188440	29 Dec 2017	30	223,000	-	-	-	-	223,000	340	-	-	-	-	-	223,000.00
38	BPK-18-53-ELU-0468	18 Sep 2018	30	841,300	-	-	-	-	841,300	34	-	-	-	-	-	841,300.00
39	1,809,030,080.00	28 Sep 2018	30	669,630	-	-	-	-	669,630	66	-	-	-	-	-	669,630.00
40	1,809,030,082.00	28 Sep 2018	30	2,016,970	-	-	-	-	2,016,970	66	-	-	-	-	-	2,016,970.00
41	1,809,030,083.00	28 Sep 2018	30	237,350	-	-	-	-	237,350	66	-	-	-	-	-	237,350.00
42				3,888,130					3,265,130	223,000						3,888,130.00
44				912,051,500					267,000,000	180,115,500						912,051,500.00
53				INDEX	G Lead	G.1 AGING	G.2 CRAM G									912,051,500.00

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R126

Q	H	I	J	K	L	M	N	O	P	Q	R
106			PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	3308M3P1811/0118	04 Dec 2018		3,960,000	3,960,000		
107			PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	3308M3P1811/0118	04 Dec 2018		3,900,000	3,900,000		
108			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	019ISMAL/18	13 Nov 2018		77,700,000	77,700,000		
109			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	029ISMAL/18	29 Nov 2018		16,775,000	16,775,000		
110			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	053SMAL/18	05 Dec 2018		8,500,000	8,500,000		
111			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	054SMAL/18	05 Dec 2018		10,175,000	10,175,000		
112			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	054SMAL/18	05 Dec 2018		76,970,000	76,970,000		
113			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	008SMAL/18	14 Dec 2018		19,910,000	19,910,000		
114			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	017SMAL/18	14 Dec 2018		39,825,000	39,825,000		
115			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	039SMAL/18	14 Dec 2018		14,740,000	14,740,000		
116	02 Jan 2019	194,481,000.00	PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	019SMAL/18	13 Nov 2018		15,950,000	15,950,000		
117			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	029SMAL/18	29 Nov 2018		16,775,000	16,775,000		
118			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	053SMAL/18	05 Dec 2018		8,500,000	8,500,000		
119			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	054SMAL/18	05 Dec 2018		10,175,000	10,175,000		
120			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	054SMAL/18	05 Dec 2018		76,970,000	76,970,000		
121			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	008SMAL/18	14 Dec 2018		19,910,000	19,910,000		
122			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	017SMAL/18	14 Dec 2018		39,825,000	39,825,000		
123			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	039SMAL/18	14 Dec 2018		14,740,000	14,740,000		
124			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	019SMAL/18	13 Nov 2018		15,950,000	15,950,000		
125			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	029SMAL/18	29 Nov 2018		16,775,000	16,775,000		
126	02 Jan 2019	192,120,535.00	PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	8N11G2918P18/043	30 Oct 2018		195,842,535	195,842,535		
127			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	019SMAL/18	13 Nov 2018		15,950,000	15,950,000		
128			PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	029SMAL/18	29 Nov 2018		16,775,000	16,775,000		
129	02 Jan 2019	190,512,000.00	PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	053SMAL/18	05 Dec 2018		8,500,000	8,500,000		
130			PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	054SMAL/18	05 Dec 2018		10,175,000	10,175,000		
131			PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	054SMAL/18	05 Dec 2018		76,970,000	76,970,000		
132			PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	008SMAL/18	14 Dec 2018		19,910,000	19,910,000		
133			PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	017SMAL/18	14 Dec 2018		39,825,000	39,825,000		
134	02 Jan 2019	179,999,999.62	N/A	NO	N/A	N/A		N/A	N/A	PVAL/UEI	FRANSKASI JANUARI 2019 AGING TANYA BU BIRIN
135	03 Jan 2019	177,870,000.00	PEMBAYARAN UTANG BULAN NOVEMBER 2018	YES	18M4JAT10000127	13 Nov 2018		50,000,000	50,000,000		
136	03 Jan 2019	175,500,000.00	PEMBAYARAN UTANG BULAN DECEMBER 2018	YES	18M4JAT10000008	13 Nov 2018		130,000,000	130,000,000		
137	03 Jan 2019	175,500,000.00	N/A	NO	N/A	N/A		N/A	N/A		FRANSKASI JANUARI 2019 AGING TANYA BU BIRIN

M-Lead M.1 M.2 M.3 Surel Vouch

ONE OF MY FINDINGS