PT Cipta Digital Edukasi

# PENGANTAR AUDITING:

## KONSEP AUDIT, PENGENDALIAN INTERNAL, FRAUD, DAN AUDIT BERBASIS TEKNOLOGI

Muhammad Rizqi Alriansyah Manurung, S.Ak., M.Ak, CIAP.

# Pengantar Auditing : Konsep Audit, Pengendalian Internal, Fraud, dan Audit Berbasis Teknologi

**Muhammad Rizqi Alriansyah Manurung, S.Ak., M.Ak., CIAP.**

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# Pengantar Auditing : Konsep Audit, Pengendalian Internal, Fraud, dan Audit Berbasis Teknologi


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Jl. Wijaya Ii/Wijaya Grand Centre Blok G-15, Desa/Kelurahan Pulo, Kec. Kebayoran Baru, Kota Adm. Jakarta Selatan, Provinsi DKI Jakarta, Kode Pos: 1216

E-Mail : penerbitcde@gmail.com

Website : cideka.com

# KATA PENGANTAR

Puji syukur ke hadirat Tuhan Yang Maha Esa atas rahmat dan karunia-Nya, sehingga buku referensi berjudul *"Pengantar Auditing 1: Konsep Audit, Pengendalian Internal, Fraud, dan Audit Berbasis Teknologi"* ini dapat diselesaikan dengan baik.

Melalui pembahasan yang disusun secara sistematis dan komunikatif, buku ini menguraikan konsep dasar auditing, mulai dari pemahaman mengenai audit, pentingnya dan standar audit, hingga pentingnya pengendalian internal dalam mendukung efektivitas operasional organisasi.

Buku ini diterbitkan untuk masyarakat umum yang ingin memahami dasar-dasar auditing, sehingga dapat diakses dan dipahami oleh siapa pun yang membutuhkan pemahaman terkait konsep audit dan praktiknya dalam dunia profesional. Diharapkan buku ini mampu menambah wawasan, meningkatkan pemahaman, serta menjadi referensi dalam mempelajari bidang auditing secara lebih mendalam.

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Jakarta, Juli 2026

Tim Penyusun

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Buku referensi berjudul **Pengantar Auditing: Konsep Audit, Pengendalian Internal, Fraud, dan Audit Berbasis Teknologi** ini menyajikan pemahaman menyeluruh mengenai dunia pemeriksaan keuangan modern, mulai dari konsep dasar audit, pentingnya pengendalian dalam organisasi, hingga cara mengenali dan mencegah kecurangan. Pembahasan juga mencakup perkembangan terbaru dalam pemeriksaan yang sudah memanfaatkan teknologi digital untuk meningkatkan ketepatan dan efisiensi proses.

Disusun dengan bahasa yang mudah dipahami, buku ini membantu pembaca mengenal bagaimana proses penilaian laporan keuangan dilakukan, bagaimana sistem pengendalian bekerja, serta bagaimana risiko kecurangan dapat diidentifikasi lebih awal

Buku ini dipasarkan untuk masyarakat umum yang ingin memahami cara kerja dunia audit modern secara lebih sederhana dan aplikatif dalam kehidupan maupun dunia usaha.

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