

**THE IMPORTANCE OF AUDITOR'S ROLE IN PRESENTING  
A QUALITY AUDITED FINANCIAL STATEMENT  
IN A COMPANY**

FINAL REPORT

BY

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UNIVERSITY OF MERDEKA MALANG

D3 ENGLISH PROGRAM

JULY 2021

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A QUALITY AUDITED FINANCIAL STATEMENT  
IN A COMPANY**

FINAL REPORT

Presented to University of Merdeka Malang  
in partial fulfillment of the requirements  
for the degree of *Ahli Madya* in Diploma Three of English

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JULY 2021

This is to certify that the Final Report of ANNA MARIA BERNADIN USIN has been approved by the advisor for further approval by the Examining Committee.

Malang, 15 July, 2021

Advisor,

A handwritten signature in blue ink, appearing to read 'Cattleya', with a stylized flourish underneath.

Cattleya Wahyu Pravitha, S.S.,M.Hum

This is to certify that the Final Report presented by ANNA MARIA BERNADIN  
USIN on July 28, 2021 has been approved.

Malang, July 28, 2021

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## DECLARATION OF AUTHORSHIP

Herewith I,

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declare that:

1. This Final Report is the sole work of mine and has not been written in collaboration with any other person, nor does it include, without due acknowledgment, the work of any other person.
2. If at a later time it is found that this Final Report is a product of plagiarism, I am willing to accept any legal consequences that may be imposed upon me.

Malang, 28 July , 2021



Anna Maria Bernadin Usin  
NIM: 18063000030

## **MOTTO AND DEDICATION**

“...I can do all this through him who gives me strength...,”

(Philippians 4:13)

“...Surely there is a future, and your hope will not be cut off...,”

(Proverbs 23:18)

“Destination will give you direction”

(Anonymous)

This Final Report is dedicated to: My beloved parents, sisters, who have raise me well, supported me, trusted me, and prayed for me all the time. This is in comparable with what they have sacrificed for me, yet I hope that this small step will become a giant leap of progress in the future to make them happy.

## ABSTRACT

Usin, A. M. 2021. *Auditing: The Importance of Auditor's Role in Presenting a Quality Audited Financial Statement in a Company*. Final Report. D3 English, Program University of Merdeka Malang. Advisor: Cattleya Wahyu Pravitha, S.S.,M.Hum.

**Key words:** Final Report, Financial Statements, Company Control, Auditor

The final report program is a program to hone students' abilities in mastering the fields of knowledge that have been studied. The writing of the final report by this author takes the topic of the importance of the role of auditors in presenting quality financial statements in a company. Financial reports play an important role in making decisions, both internal and external to the company. All information related to finance and the company's performance is presented in the financial statements. To produce quality financial reports, the company controls externally and internally. This control role is carried out by the auditors and company management to manage and supervise the company's activities. From the collections of research as well as several sources studied, it is shown that auditors play an important role in the presentation of financial statements in both the business sector and the public sector. Auditors play a role in supervising, evaluating, and measuring the performance of a company's financial statements in a predetermined accounting period, in accordance with Financial Accounting Standards or PSAK: *pernyataan standar akuntansi keuangan*.

## ACKNOWLEDGEMENT

First of all I would like to express my deepest gratitude to God Almighty for overflowing of blessing and guidance so that this Final Report can be finished on time. As a Catholic, I know that I cannot be successful without JESUS blessing. I also want to gratefully acknowledge the contributions of the following people whose considerable efforts, suggestions, ideas and insight helped me to make this Final Report more valuable.

Second, I thank to my father Paulinus Pajong and my mother Yustina Jebe and my beloved sisters Yenni and Frince for their prayer and support.

Third, I thank to Ibu Cattleya Wahyu Pravitha, S.S.,M.Hum. as my advisor for her supports and patience in advising me in completion of my Final Report.

Fourth, I feel much indebted to Bapak Drs. Suatmo Pantja Putra, M.Pd. the Head of D3 English Program for all his supports and guidance.

Fifth, I thank to Bapak Prilla Lukis Wediyantoro, S.Pd., M.Pd. as a lecture in Academic Writing lesson for his helping in guidance us for consultation thefirst chapter of final report.

Sixth, I also thank all lectures for passing knowledge during my study as well as the staffs of D3 English Program and D3 Accounting Program for their services and help.

Sixth, I thank to the management of *PT. Pandya Paraduta Asca* for the experienced that I got during the internship so that I can get an inspiration to take the topic for my Final Report.

Seventh, I feel blessed to have all my smart friends in Double Degree 2018 especially Alfira, Melina, Ribka, Erwin, Serli, Vania. My motivator friends in D3 Accounting, my beloved friends from East Nusa Tenggara, my hangout friends, my boarding house friends for all their supported and motivation.



The last but not least, I fell so grateful and proud of myself for always trying, survive, patient and keep strong.

Malang, 12 July, 2021

The Writer

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