

Audit atas akun persediaan PT XYZ = Audit of inventory at PT XYZ

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Abstrak

Laporan magang ini membahas mengenai proses audit atas persediaan PT XYZ untuk periode yang berakhir pada 31 Desember 2013. Secara lebih rinci, dibahas mengenai kebijakan akuntansi, tahapan-tahapan audit, prosedur-prosedur audit yang digunakan, hasil audit, serta kesesuaiannya dengan teori auditing. Berdasarkan hasil audit, dijelaskan bahwa penyajian dan penilaian akun persediaan PT AH telah disajikan sesuai dengan Pernyataan Standar Akuntansi Keuangan yang berlaku, serta prosedur audit yang telah dijalankan memberikan keyakinan bahwa akun persediaan PT XYZ telah disajikan secara wajar.

.....This report is aimed to explain the audit process of inventory at PT XYZ for the period ended December 31st 2013. Furthermore, this report mentions the accounting policy, the audit processes, the implemented audit procedures, the audit results, and its relevancy with the auditing theory. In terms of the result obtained from the audit process, PT XYZ has complied with the Indonesian Financial Accounting Standards for the disclosure and valuation of its inventory. In addition, the audit procedures, which are applied by the public accountant firm, have proven a reasonable assurance that the inventory accounts have been fairly disclosed.