

Evaluasi Prosedur Audit Substantif atas Akun Persediaan PT KYU oleh KAP LDH = Evaluation of Substantive Audit Procedures for PT KYU Inventory Account by KAP LDH

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Abstrak

Laporan magang ini disusun untuk mengevaluasi prosedur audit substantif atas akun persediaan PT KYU oleh KAP LDH untuk tahun yang berakhir pada 31 Desember 2023. PT KYU merupakan perusahaan industri manufaktur yang memproduksi barang konsumsi masyarakat sehari-hari. Evaluasi dilakukan untuk melihat kesesuaian antara prosedur audit yang dilakukan oleh KAP LDH dengan konsep dan standar audit yang berlaku. Evaluasi dilakukan berdasarkan teori yang mencakup Pernyataan Standar Akuntansi Keuangan (PSAK) dan Standar Audit (SA). PSAK yang digunakan adalah PSAK 202 (2024) mengenai Persediaan. Selain itu, SA yang digunakan mencakup SA 200 mengenai Tujuan Keseluruhan Auditor Independen dan Pelaksanaan Audit Berdasarkan Standar Audit, SA 315 mengenai Pengidentifikasian dan Penilaian Risiko Kesalahan Penyajian Material melalui Pemahaman atas Entitas dan Lingkungannya, SA 500 mengenai Bukti Audit, SA 501 mengenai Bukti Audit ± Pertimbangan Spesifik Atas Unsur Pilihan, dan SA 520 mengenai Prosedur Analitis. Prosedur audit substantif yang dilakukan mencakup prosedur analitis, pengujian rinci, dan substantive analytical procedures atas akun persediaan PT KYU. Berdasarkan evaluasi dan analisis yang dilakukan, prosedur audit substantif atas akun persediaan PT KYU yang dilakukan oleh KAP LDH sudah sesuai dengan standar audit yang berlaku. Dalam laporan magang ini, dibahas pula refleksi diri berdasarkan pengalaman yang didapat selama masa magang di KAP LDH.

..... This internship report was prepared to evaluate the substantive audit procedures for PT KYU's inventory account by KAP LDH for the year ending 31 December 2023. PT KYU is an industrial company that manufactures products for daily consumption. The evaluation was carried out to examine the audit procedures carried out by KAP LDH in accordance with the applicable audit concepts and standards. Evaluation is carried out based on theory which includes Statements of Financial Accounting Standards (PSAK) and Auditing Standards (SA). The PSAK used is PSAK 202 (2024) concerning Inventory. In addition, the SAs used include SA 200 concerning the Overall Objectives of Independent Auditors and Conducting Audits Based on Auditing Standards, SA 315 concerning Identifying and Assessing the Risk of Material Misstatement through Understanding the Entity and its Environment, SA 500 concerning Audit Evidence, SA 501 concerning Audit Evidence ± Specific Considerations on Selected Elements, and SA 520 regarding Analytical Procedures. Substantive audit procedures that are carried out include analytical procedures, tests of details, and substantive analytical procedures on PT KYU inventory accounts. Based on the evaluation and analysis carried out, the substantive audit procedures for PT KYU's inventory accounts carried out by KAP LDH are in accordance with applicable audit standards. In this report, the author also discusses self-reflection based on experiences gained during the internship period at KAP LDH.