

Evaluasi prosedur audit substantif KAP KCG atas akun persediaan PT RHA = Evaluation of substantive audit procedures by KAP KCG on inventory accounts of PT RHA

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Abstrak

Laporan magang ini membahas evaluasi prosedur audit substantif yang dilakukan oleh KAP KCG atas akun Persediaan PT RHA, sebuah perusahaan manufaktur di bidang alat kesehatan dan produk herbal. Prosedur yang dilaksanakan meliputi penyusunan lead schedule, substantive analytical review, stock opname, tes roll-backward, dan rekonsiliasi catatan persediaan. Evaluasi dilakukan atas pelaksanaan prosedur audit terhadap literatur dan standar audit yang relevan serta evaluasi asersi yang diuji. Berdasarkan hasil evaluasi, prosedur audit substantif yang dilakukan KAP KCG atas akun persediaan PT RHA secara keseluruhan telah sesuai dengan literatur dan standar audit yang berlaku. Laporan magang ini juga mencakup refleksi diri penulis berdasarkan pengalaman yang diperoleh selama menjalani magang di KAP KCG.

..... This internship report discusses the evaluation of substantive audit procedures performed by KAP KCG on the Inventory account of PT RHA, a manufacturing company in the field of medical equipment and herbal products. The procedures carried out include the preparation of lead schedules, substantive analytical review, stock opname, roll-backward test, and reconciliation of inventory records. The evaluation was conducted on the implementation of audit procedures against relevant literature and audit standards as well as the evaluation of tested assertions. Based on the evaluation results, the substantive audit procedures performed by KAP KCG on PT RHA's inventory account overall complied with relevant literature and audit standards. This internship report also includes the author's self-reflection based on the experiences gained during the internship at KAP KCG.