

Audit keuangan terhadap pembelian bahan baku PT NA = Audit for material purchase in PT NA

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Abstrak

Laporan ini bertujuan untuk memaparkan prosedur audit siklus pembelian persediaan bahan baku PT NA, yang merupakan perusahaan manufaktur. Pembahasan meliputi pemahaman siklus pembelian persediaan bahan baku PT NA, menentukan tingkat materialitas, melakukan tinjauan analitis, uji pengendalian, dan uji transaksi. Selain itu, pembahasan juga akan mengungkapkan prosedur audit yang dilakukan auditor KAP ABC terhadap akun persediaan bahan baku dan akun utang usaha PT NA serta analisis terhadap praktek tersebut. Dari analisis ini didapatkan bahwa akibat kurangnya perencanaan, auditor harus melakukan observasi fisik ulang dan melakukan prosedur audit tambahan atas persediaan dalam perjalanan di akhir proses audit.

.....The purpose of this report is to describe audit procedures of material purchase cycle of PT NA, a company which operates in the manufacturing sector. This report explains the procedure of material purchase cycle in PT NA, determines the level of materiality, performs analytical review, test of controls, and test of transactions. The discussion also includes audit procedures that were done by auditor for material inventory account and account payable and also an analysis of this practice. The result of the analysis shows that the auditor must redo the physical observation and must perform additional audit procedures for inventory in transit in the end of audit process due to lack of audit planning.