

## Audit terhadap akun persediaan pada PT Z Indonesia = Audit process of inventory in PT Z Indonesia

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### Abstrak

[Laporan magang ini membahas tentang proses audit terhadap akun persediaan di PT Z Indonesia, sebuah perusahaan dagang yang menjadi sales representative dari perusahaan induknya yang berbasis di Inggris. Perusahaan melakukan impor atas semua barang yang diperdagangkan dari Malaysia. Proses audit yang akan dibahas antara lain pemahaman lingkungan bisnis dan internal control perusahaan, stock opname, rollback procedure, dan uji translasi atas nilai persediaan.. Terdapat dua temuan audit yang didapatkan selama proses audit, yaitu kesalahan dalam melakukan kapitalisasi nilai persediaan, dan perbedaan nilai persediaan hasil translasi. Secara keseluruhan, proses audit yang telah dilakukan telah sesuai dengan standar yang berlaku, dan setelah dilakukan beberapa penyesuaian, nilai persediaan PT Z Indonesia dinyatakan wajar.

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This report discusses audit process of inventory in PT Z Indonesia, a trading company that was founded as a sales representative of its parent company based in UK. The company imports all of its traded goods from Malaysia. Audit processes discussed both understanding the business environment and internal control of the company, stock opname, the rollback procedure, and translation test. There are two audit findings that were obtained during process, error in capitalization value of inventory and the different value of inventory between translation test result and reported. Overall, the audit process had been conducted in accordance with applicable standards, and after a few adjustment, auditors concluded that the value of inventory of PT Z Indonesia was properly reported., This report discusses audit process of inventory in PT Z Indonesia, a trading

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