

Audit atas akun persediaan PT A tahun 2014 = Audit of inventory account of PT A for the period ended 31 december 2014 / Garcia Marshaulina Panjaitan

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Abstrak

[ABSTRAK

Laporan ini membahas proses audit yang dilaksanakan oleh KAP XYZ terhadap akun persediaan PT A untuk periode yang berakhir pada 31 Desember 2014. PT A adalah perusahaan yang memproduksi air minum dalam kemasan (AMDK). Fokus pembahasan adalah kebijakan akuntansi dan prosedur audit yang dilakukan oleh KAP XYZ atas akun persediaan, yang mencakup bahan baku, barang setengah jadi, barang jadi, dan persediaan lain. Berdasarkan hasil proses audit, saldo akun persediaan PT A sudah disajikan dengan wajar dan salah saji yang ada tidak bersifat material. Prosedur audit yang dijalankan tim audit KAP XYZ sudah sesuai dengan teori dan standar yang berlaku.

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ABSTRACT

This report covers the audit process conducted by KAP XYZ on inventory account of PT A for the period ended 31 December 2014. PT A is a company that produces bottled water. The focus is on the accounting treatment and the audit procedure done by KAP XYZ related to inventory, which includes raw materials, semifinished goods, finished goods, and other inventories. Based on the result of the audit process, PT A's inventory account balance was presented fairly and any misstatements were immaterial. The audit procedures conducted by the audit team from KAP XYZ is in line with the theory and current auditing standards., This report covers the audit process conducted by KAP XYZ on inventory account of PT A for the period ended 31 December 2014. PT A is a company that produces bottled water. The focus is on the accounting treatment and the audit procedure done by KAP XYZ related to inventory, which includes raw materials, semifinished goods, finished goods, and other inventories. Based on the result of the audit process, PT A's inventory account balance was presented fairly and any misstatements were immaterial. The audit procedures conducted by the audit team from KAP XYZ is in line with the theory and current auditing standards.]