

Proses audit terhadap akun persediaan rumah sakit RSPD (Unit Rumah Sakit PT ISH Tbk) = Audit process on inventories of RSPD hospital (Unit of PT ISH Tbk hospital)

Khairiyah, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20434386&lokasi=lokal>

Abstrak

ABSTRAK

Laporan magang ini membahas mengenai proses audit terhadap akun persediaan di Rumah Sakit RSPD, salah satu unit Rumah Sakit PT ISH Tbk, yang merupakan perusahaan terbuka yang bergerak dalam bidang jasa kesehatan, meliputi jasa rumah sakit, klinik, poliklinik, dan kegiatan usaha terkait. Proses audit yang akan dibahas mencakup lima tahap proses audit yang dijalankan oleh KAP X terhadap akun persediaan Rumah Sakit RSPD, yang dimulai dari penentuan keputusan penerusan klien sampai dengan penyelesaian audit. Terdapat temuan terkait pengendalian internal persediaan ketika auditor melaksanakan observasi perhitungan fisik. Secara keseluruhan, proses audit terhadap akun persediaan yang dilakukan telah sesuai dengan standar audit yang ditetapkan oleh Institut Akuntan Publik Indonesia.

ABSTRACT

This report discusses audit process on inventories of RSPD Hospital, one unit of PT ISH Tbk Hospital, a public company that engages in health services, including hospital services, clinics, polyclinics, and other related business activities. The audit process that will be discussed include the five stages of audit process conducted by KAP X on inventories of RSPD Hospital, that begin from the determination of continuation client until the completion of audit. There was a finding related to inventory internal control noted when the auditors conducted their physical count. Overall, the audit process related to inventories had been conducted in accordance with the auditing standards established by the Indonesian Institute of Certified Public Accounting.