

Evaluasi prosedur audit atas akun persediaan PT Langit Biru = Evaluation of audit procedures on inventory account of PT Langit Biru

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Abstrak

Laporan magang ini membahas evaluasi pelaksanaan prosedur audit yang dilakukan oleh KAP ASF atas akun persediaan PT Langit Biru, perusahaan yang bergerak pada bidang properti. Prosedur audit atas akun persediaan PT Langit Biru dilakukan melalui pengujian substantif dengan menyiapkan lead schedule, mengidentifikasi nilai persediaan, merekapitulasi observasi fisik persediaan, merekapitulasi pergerakan persediaan serta melakukan vouching terkait persediaan. Prosedur ini dilakukan untuk menguji asersi completeness, existence, accuracy, valuation, dan rights. Berdasarkan hasil evaluasi yang dilakukan atas prosedur audit akun persediaan PT Langit Biru yang dilakukan oleh KAP

ASF telah sesuai dengan standar yang berlaku

.....This apprenticeship report discusses the evaluation of the audit procedures performed by KAP ASF on the inventory account of PT Langit Biru, a company engaged in the property sector. The audit procedure carried out by the ASF KAP refers to the Global Audit

Methodology sourced from the International Standards on Auditing (ISA). Audit procedures for the PT Langit Biru inventory account are carried out through substantive testing by preparing lead schedules, identifying inventory values, recapitulating physical inventory observations, recapitulating inventory movements and conducting inventoryrelated vouching. This procedure is carried out to test the assertiveness of completeness, existence, accuracy, valuation, and rights. Based on the results of evaluations carried out on the PT Langit Biru inventory account audit procedure conducted by KAP ASF in accordance with applicable standards.