

## Evaluasi prosedur pengujian pengendalian dan pengujian substantif KAP MONI atas akun persediaan PT JEON = Evaluation of test of control and substantive procedures of KAP MONI on inventory of PT JEON

Tobing, Catherine Nathasya Agnes, author

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### Abstrak

Laporan magang ini membahas evaluasi prosedur pengujian pengendalian dan pengujian substantif atas akun persediaan PT JEON untuk periode yang berakhir pada 31 Maret 2021. PT JEON merupakan perusahaan manufaktur otomotif. Prosedur audit ini merupakan audit komponen untuk mendukung opini laporan keuangan grup JEON Corporation di Negara X. Evaluasi mengacu kepada standar audit, yakni standar audit PCAOB (AS), International Standards on Auditing (ISA), dan Panduan Teknis Observasi Persediaan Selama Masa Pandemi Covid-19 yang diterbitkan oleh IAPI. Prosedur pengujian pengendalian dilaksanakan melalui inspeksi dan pelaksanaan ulang, sedangkan pengujian substantif dilaksanakan melalui observasi persediaan secara virtual dan pengujian rinci. Berdasarkan analisis, hasil pengujian pengendalian menunjukkan bahwa pengendalian internal PT JEON telah berjalan efektif dan pengujian substantif telah mencapai asersi yang diuji, antara lain eksistensi, kelengkapan, akurasi, pisah batas, dan hak & kewajiban. Namun, terdapat keterbatasan sumber daya dari klien sehingga observasi persediaan secara virtual tidak dapat dilakukan secara sempurna sesuai panduan teknis prosedur observasi persediaan virtual yang dikeluarkan IAPI.

.....This internship report aims to evaluate the implementation of test of control and substantive procedures on inventory of PT JEON for the year ending 31 March 2021. PT JEON is an automotive manufacturing company. The audit procedures conducted are part of component audit to support the opinion of JEON Corporation's group financial statement. The evaluation is conducted in respect of PCAOB Auditing Standard, International Standards on Auditing (ISA), and Panduan Teknis Observasi Persediaan Selama Masa Pandemi Covid-19 issued by IAPI. The test of control procedures are carried out through inspection and reperformance while the substantive procedures are carried out through virtual observation on client's stock take and test of details. According to the analysis, the test of control procedures show that the PT JEON's internal controls have been carried out effectively and the substantive procedures have achieved all tested assertions, including existence, completeness, accuracy, cut off, and rights & obligations. However, due to limited resources from the client, virtual inventory observation cannot be carried out perfectly according to the technical guidelines for virtual inventory observation issued by IAPI.