

## Evaluasi prosedur pengujian rinci KAP AGB atas beban operasi PT BMH = Evaluation of KAP AGB's tests of detail procedure on PT BMH's operating expense

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### Abstrak

Laporan magang ini membahas evaluasi prosedur audit atas beban operasi yang diterapkan oleh KAP AGB pada PT BMH Indonesia. Prosedur audit yang dievaluasi dalam laporan ini berfokus pada tahap pengujian rinci, yaitu sampling, vouching, dan respon terhadap hasil vouching. Evaluasi dilakukan terhadap teori dan standar audit yang berlaku di Indonesia. Hasil evaluasi menunjukkan bahwa prosedur sampling, vouching serta respon atas vouching yang dilakukan KAP AGB atas beban operasi PT BMH telah sesuai dengan teori dan standar audit yang berlaku.

.....The focus of this internship report is to evaluate audit procedures performed by KAP AGB for PT BMH's operating expense. Audit procedures evaluated in this report focus on tests of detail, consisting of sampling, vouching, and response to vouching results. The evaluation is based on audit theory and standards applied in Indonesia. The evaluation results show that the sampling and vouching procedures and the response to vouching results performed by KAP AGB for PT BMH's operating expense are in accordance with the applicable audit theory and standards.