

Evaluasi Prosedur Audit KAP KLM atas Aset Tetap PT DBL = Evaluation of Audit Procedures of KAP KLM on Fixed Assets of PT DBL

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Abstrak

Laporan magang ini disusun dengan tujuan untuk mengevaluasi prosedur audit KAP KLM atas aset tetap PT DBL untuk periode yang berakhir pada 31 Desember 2021. Prosedur audit terhadap PT DBL dilakukan secara jarak jauh. PT DBL merupakan perusahaan publik yang bergerak di bidang penyediaan infrastruktur telekomunikasi. Ruang lingkup proses audit yang disertakan dalam laporan ini terbatas pada tahap prosedur substantif. Prosedur substantif atas aset tetap meliputi prosedur analitis, rekalkulasi, uji detail, dan uji fisik. Evaluasi dilakukan dengan mengacu pada teori audit dan standar audit yang relevan. Berdasarkan evaluasi yang dilakukan, hasil menunjukkan bahwa prosedur audit KAP KLM terhadap aset tetap PT DBL telah dilakukan sesuai standar audit yang berlaku.

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This internship report was prepared with the aim to evaluate the audit procedures of KAP KLM on fixed assets of PT DBL for the period ended on December 31, 2021. The audit procedures for PT DBL were carried out remotely. PT DBL is a public company engaged in the provision of telecommunications infrastructure. The scope of the audit process included in this report is limited to the substantive procedure stage. Substantive procedures for fixed assets include analytical procedures, recalculations, tests of details, and physical tests. The evaluation is carried out by referring to audit theory and relevant auditing standards. Based on the evaluation conducted, the results show that audit procedures of KAP KLM towards fixed assets of PT DBL have been carried out in accordance with applicable auditing standards.