

Evaluasi Prosedur Audit Substantif KAP KSG atas Akun Aset Tetap PT DSC = Evaluation of KAP KSG Audit Substantive Procedures on Fixed Assets of PT DSC

Milati Fauziah, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20527167&lokasi=lokal>

Abstrak

Laporan magang ini mengevaluasi pelaksanaan prosedur audit substantif yang dilakukan oleh KAP KSG atas akun aset tetap PT DSC. PT DSC adalah sebuah perusahaan yang bergerak di bidang Infrastruktur Teknologi Informasi Cloud Services. Prosedur audit substantif atas akun Aset Tetap PT DSC yang dievaluasi meliputi penyusunan lead schedule, perhitungan ulang aset tetap, observasi fisik aset tetap, perolehan daftar penambahan dan pengurangan aset tetap, perhitungan insured test, serta pengujian saldo awal. Evaluasi dilakukan dengan membandingkan prosedur audit substantif yang dilakukan oleh KAP KSG terhadap Standar Audit (SA) yang berlaku dengan didukung konsep audit aset tetap dalam buku Arens et. al., (2020). Berdasarkan evaluasi, prosedur audit atas akun aset tetap PT DSC yang dilakukan KAP KSG telah sesuai dengan SA yang berlaku seperti SA 230, SA 320, dan SA 500, serta telah sesuai dengan konsep prosedur audit aset tetap dalam buku Arens et. al., (2020).

.....This internship report discusses and evaluates the implementation of audit procedures conducted by KAP KSG on PT DSC's fixed asset. PT DSC is a company engaged in the Information Technology Infrastructure Cloud Services. The evaluation of the audit procedures is limited to substantive testing of the audit procedures on the Fixed Assets account of PT DSC, which includes the preparation of a lead schedule, recalculation of fixed assets, observation of fixed assets, obtaining a list of additions and deductions of fixed assets, calculation of insured tests, testing of beginning balances. The evaluation was carried out by comparing the substantive audit procedures conducted by KAP KSG against the applicable Standar Audit (SA) supported by the concept of fixed asset audit based on the book Arens et. al., (2020). Based on the evaluation, the audit procedures for PT DSC's fixed assets conduct by KAP KSG are in accordance with applicable SA such as SA 230, SA 320, SA 500, and are also in accordance with the concept of audit procedures for fixed assets based on the book Arens et. al., (2020)