

# Evaluasi prosedur analitis substantif KAP FUN terhadap akun persediaan PT WAW = Evaluation of substantive analytical procedures by KAP FUN for inventory accounts of PT WAW

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## Abstrak

Laporan magang ini mengevaluasi prosedur analitis substantif yang dilakukan oleh KAP FUN terhadap akun persediaan milik PT WAW. PT WAW merupakan salah satu perusahaan manufaktur dengan produk akhir berupa barang konsumen yang bergerak cepat. Evaluasi dilakukan untuk membandingkan kesesuaian proses analitis substantif KAP FUN dengan standar yang berlaku. Berdasarkan evaluasi yang telah dilakukan, prosedur analitis substantif yang dilakukan KAP FUN atas akun persediaan PT WAW telah sesuai dengan standar audit yang berlaku, yakni SA 500 tentang bukti audit, dan SA 520 tentang prosedur analitis substantif.

.....This internship report evaluates the audit procedures conducted by KAP FUN on the inventory account of PT WAW. PT WAW is a manufacturing company that produces fast-moving consumers goods. The evaluation was carried out to compare the suitability of KAP FUN's substantive analytical procedures with the applicable standards. Based on the evaluation conducted, it can be concluded that the substantive analytical procedures performed by KAP FUN on PT WAW's inventory account are following the applicable audit standards, which are SA 500 about audit evidence and SA 520 about substantive analytical procedures.