

Evaluasi Prosedur Audit Vouching KAP WRT atas Pembelian Peralatan Medis PT RSE = Evaluation of Vouching Audit Procedure by WRT Accounting Firm on PT RSE's Addition of Medical Equipment

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi jenis asersi manajemen yang diuji dalam prosedur audit penyusunan lead schedule aset tetap dan vouching KAP WRT atas pembelian peralatan medis PT RSE untuk periode yang berakhir pada 31 Desember 2021. Selain itu, laporan ini mengevaluasi jenis prosedur pengumpulan bukti audit yang dilaksanakan KAP WRT berdasarkan Standar Audit (SA) 500 mengenai Bukti Audit. Evaluasi dilakukan dengan membandingkan prosedur yang dijalankan dengan teori dalam buku teks dan standar audit. Berdasarkan hasil evaluasi, prosedur penyusunan lead schedule aset tetap dan vouching atas pembelian peralatan medis PT RSE telah menguji asersi completeness, occurrence, existence, dan accuracy. Sementara itu, prosedur pengumpulan bukti audit yang dilakukan sesuai dalam SA 500 adalah inspeksi dan permintaan keterangan.

.....This internship report's objective is to evaluate the assertions assessed from the audit procedures conducted by WRT Accounting Firm, which are fixed asset lead schedule and vouching of medical equipment addition of PT RSE for the period ending December 31, 2021. This report also evaluates which procedures to obtain audit evidence conducted by WRT Accounting Firm according to International Standard on Auditing (ISA) 500 regarding Audit Evidence. The evaluation is carried out by comparing the procedures performed with the theories from audit textbook and auditing standards. Based on the evaluation, the procedure of fixed asset lead schedule and vouching of medical equipment addition have assessed completeness, occurrence, existence, and accuracy assertion. Meanwhile, the procedures to obtain audit evidence according to ISA 500 are inspection and inquiry.