

Evaluasi Prosedur Audit Substantif pada Aset Tetap PT LIBRA oleh KAP VIRGO = Evaluation of Substantive Audit Procedures on PT LIBRA's Fixed Assets by KAP VIRGO

Leoni Angel Laurentia, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920526601&lokasi=lokal>

Abstrak

Laporan magang ini ditujukan untuk mengevaluasi prosedur audit substantif pada aset tetap PT LIBRA yang telah dijalankan oleh KAP VIRGO. Prosedur seperti inspeksi fisik dan evaluasi nilai wajar terhadap aset tetap dilakukan pada laporan keuangan PT LIBRA tahun 2022. Berdasarkan hasil evaluasi, kedua prosedur telah sesuai dengan konsep dan standar audit yang berlaku. Kegiatan magang termasuk dua prosedur tersebut juga telah memberikan kesempatan dan pengalaman berharga yang dievaluasi melalui refleksi diri. This internship report is intended to evaluate the substantive audit procedures on PT LIBRA's fixed assets that had been conducted by KAP VIRGO. The procedures are physical inspection and evaluation of the fair value of fixed assets. Those were carried out for PT LIBRA's 2022 financial statements. Based on the results of the evaluation, both procedures have been in accordance with the applicable audit concepts and standards. The internship activities including the two procedures have also provided valuable opportunities and experiences which were evaluated through self-reflection.