

Evaluasi Prosedur Audit Internal KAP SVT sebagai Co-Sourcing PT YYY atas Akun Persediaan PT XXX dan PT ZZZ = Evaluation of Internal Audit Procedures of KAP SVT as Co-Sourcing PT YYY on Inventory Accounts of PT XXX and PT ZZZ

Komang Bintang Sanjiwani Mahardika, author

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Abstrak

Laporan magang ini membahas evaluasi prosedur audit internal yang diterapkan oleh Kantor Akuntan Publik (KAP) SVT selaku *co-sourcing* PT YYY atas akun persediaan PT XXX dan PT ZZZ. PT YYY merupakan salah satu perusahaan terkemuka di Indonesia dalam bidang *fast-moving consumer goods*. Untuk menyalurkan produk ke konsumen akhir, PT YYY membutuhkan beberapa distributor resmi, di antaranya PT XXX dan PT ZZZ. Laporan magang ini berfokus pada evaluasi prosedur observasi perhitungan fisik dan *reconciliation & stock equation review*. Evaluasi dilakukan dengan menguji kesesuaian antara prosedur dengan Standar Audit (SA) yang berlaku di Indonesia. Hasil evaluasi menunjukkan bahwa prosedur audit internal yang diterapkan KAP SVT terhadap akun persediaan PT XXX dan PT ZZZ telah sesuai dengan standar yang berlaku dan mencapai asersi yang diuji, yakni kelengkapan, pisah batas, klasifikasi, keakurasian, dan eksistensi.

.....This internship report discusses the evaluation of internal audit procedures applied by the SVT Public Accounting Firm (KAP) as PT YYY's *co-sourcing* of PT XXX and PT ZZZ inventory accounts. PT YYY is one of the leading companies in Indonesia in the field of *fast-moving consumer goods*. To distribute products to end consumers, PT YYY requires several authorized distributors, including PT XXX and PT ZZZ. This internship report focuses on the evaluation of physical count observation and *reconciliation & stock equation review* procedures. The evaluation is conducted by testing the conformity between the procedures and the applicable Auditing Standards (SA) in Indonesia. The evaluation results show that the internal audit procedures applied by KAP SVT to the inventory accounts of PT XXX and PT ZZZ are in accordance with applicable standards and achieve the assertions tested, namely completeness, segregation, classification, accuracy, and existence.