

Evaluasi Prosedur Audit Substantif KAP IOS atas Akun Aset Tetap PT BTS = Evaluation of Substantive Audit Procedures of KAP IOS for Fixed Asset PT BTS

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Abstrak

Laporan magang ini mengevaluasi pelaksanaan prosedur audit substantif oleh KAP IOS terhadap akun aset tetap PT BTS dalam laporan keuangan interim 2023, khususnya dalam konteks industri real-estate. Evaluasi dilakukan dengan membandingkan prosedur audit substantif atas akun aset tetap yang dilakukan oleh KAP IOS dengan standar dan konsep audit yang berlaku. Hasil evaluasi menunjukkan bahwa KAP IOS telah menjalankan prosedur audit sesuai dengan standar dan konsep audit. Laporan magang ini juga membahas analisis refleksi diri atas pengalaman yang diperoleh selama magang di KAP IOS.

..... This internship report evaluates the implementation of substantive audit procedures by KAP IOS on the fixed asset accounts of PT BTS in the interim financial statements of 2023, particularly within the context of the real estate industry. The evaluation was conducted by comparing the substantive audit procedures on the fixed asset accounts carried out by KAP IOS with applicable audit standards and concepts. The evaluation results indicate that KAP IOS has executed audit procedures in accordance with the relevant standards and audit concepts. The internship report also discusses self-reflection analysis on the experiences gained during the internship.