

Evaluasi Prosedur Stock Opname terhadap Persediaan dan Inventaris PT DEF oleh KAP ABC = Evaluation of Stock Opname Procedures on PT DEF's Inventory and Supplies by KAP ABC

Ammara Zulafa Wahyu, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920541476&lokasi=lokal>

Abstrak

Laporan magang ini bertujuan untuk mengevaluasi salah satu prosedur audit substantif, yakni stock opname, terhadap persediaan dan inventaris PT DEF yang telah dilaksanakan KAP ABC. Prosedur ini dilakukan pada laporan keuangan PT DEF tahun 2021. Berdasarkan hasil evaluasi, prosedur stock opname tersebut telah sesuai dan memenuhi standar audit yang berlaku, akan tetapi memerlukan rekomendasi dalam penyempurnaannya. Kegiatan magang yang mencakup prosedur stock opname tersebut telah memberikan kesempatan dan pembelajaran yang dievaluasi melalui refleksi diri.

..... This internship report is intended to evaluate one of the substantive audit procedures, that is stock opname, on PT DEF's inventory and supplies that had been conducted by KAP ABC. The procedures were carried out for PT DEF's 2021 financial statement. Based on the evaluation result, the stock opname procedures had been done in accordance with the audit standards, although recommendation is considered necessary to complete it. The internship activities including the stock opname procedures have also provided valuable opportunities and experience which were evaluated through self-reflection.