

## Evaluasi Prosedur Uji Rinci Akun Persediaan PT RPN Oleh KAP PGB = Evaluation of Detailed Test Procedures PT RPN Inventory Accounts by KAP PGB

Requella Putri Novena, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920545500&lokasi=lokal>

---

### Abstrak

Laporan magang ini disusun untuk mengevaluasi kesesuaian prosedur uji rinci akun persediaan pada laporan keuangan RPN tahun 2023 yang dilakukan oleh KAP PGB. Evaluasi dilakukan dalam menguji akun persediaan milik RPN mengenai kesesuaian dengan konsep dan standar audit tentang prosedur uji rinci akun persediaan, perolehan bukti audit, dan asersi yang relevan. Evaluasi dilakukan melalui pengamatan dan kegiatan yang dilakukan selama menjalani program magang pada KAP PGB. Berdasarkan evaluasi yang dilakukan disimpulkan bahwa prosedur audit yang dilakukan oleh KAP PGB sesuai dengan konsep dan standar audit prosedur uji rinci akun persediaan yang relevan. Laporan ini juga berisi hasil refleksi diri dalam pengalaman selama menjalani program magang di KAP PGB selama empat bulan.

.....This internship report was prepared to evaluate the suitability of the detailed test procedure of inventory accounts in the 2023 RPN financial statements conducted by KAP PGB. The evaluation was carried out in testing RPN's inventory account regarding conformity with the audit concepts and standards regarding substantive audit procedures for inventory accounts, obtaining audit evidence, and relevant assertions. The evaluation is carried out through observations and activities carried out during the internship program at KAP PGB. Based on the evaluation conducted, it was concluded that the audit procedures carried out by KAP PGB were in accordance with the audit concepts and standards regarding substantive audit procedures for inventory accounts. This report also contains the results of self-reflection on experiences during the internship program at KAP PGB for four months.