

Audit atas Biological Asset pada PT JAP = Audit of Biological Asset PT JAP

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Abstrak

Laporan magang ini menjelaskan mengenai perlakuan akuntansi biological asset dan audit atas biological asset pada PT JAP. Auditor telah melaksanakan substantive test of details of transactions, analitical prosedur, dan test of detail balance terhadap akun biological asset tersebut. Selama proses audit, auditor mengacu terhadap PSAK No. 16 atas Aset Tetap dan Standar Profesional Akuntan Publik. Biological asset PT JAP telah disajikan secara wajar. Prosedur audit yang dijalankan telah sesuai dengan standar yang berlaku di Indonesia.

.....This Report describe about accounting treatment for biological asset and audit of the biological asset in PT JAP. Auditor have carried out substantive test of details of transactions, analitical prosedur, and test of detail balance. During the audit process, auditor refers to PSAK 16 Fixed Asset and Standar Profesional Akuntan Publik. The biological assets of PT JAP have fairly stated. Audit procedures have been undertaken in accordance with the applicable standards in Indonesia.