

Perlakuan akuntansi dan audit interim atas aset tetap di perusahaan minyak dan gas bumi = The accounting treatment and interim audit process of property plant and equipment in oil and gas company

Agitya Zahrina Ramadhani, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20331237&lokasi=lokal>

Abstrak

Laporan magang ini membahas mengenai perlakuan akuntansi dan proses pelaksanaan audit interim atas akun aset tetap yang merupakan bagian dari audit laporan keuangan pada PT XYZ, sebuah perusahaan yang bergerak dalam industri minyak dan gas bumi di Indonesia dan berperan sebagai Non-operator. Dalam laporan ini secara lebih rinci dijelaskan mengenai kebijakan akuntansi atas aset tetap PT XYZ serta prosedur audit interim atas aset tetap oleh KAP TWR beserta analisisnya. Berdasarkan prosedur interim audit yang dilakukan, auditor menilai pengkapitalisasian biaya-biaya yang muncul sudah tepat, namun terdapat ketidaksesuaian metode yang digunakan oleh PT XYZ dalam menyusutkan aset tetap pendukungnya. Namun secara keseluruhan, dalam analisis laporan magang ini auditor menyimpulkan bahwa akun aset tetap PT XYZ sudah disajikan sesuai dengan standar dan prinsip akuntansi yang berlaku umum di Indonesia. Selain itu, prosedur audit interim yang dijalankan tim audit KAP TWR juga memberikan keyakinan bahwa akun aset tetap PT XYZ telah disajikan secara wajar.

.....This report discusses the accounting treatment and interim audit process of property, plant and equipment account as a part of financial statement audit of PT XYZ, a company that engaged in oil and gas industry in Indonesia and serve as a Non-operator. This report further defines about the accounting policy of of property, plant and equipment in PT XYZ, along with the interim audit procedures of TWR accounting firm and its analysis. Based on the result from the interim audit process, auditor assesses that the capitalization of costs that incurred is fairly stated, however there is an incompatibility with the depreciation method used by PT XYZ in depreciating its supporting fixed assets. In general, auditor concludes that the property, plant and equipment account of PT XYZ has been presented in accordance with the generally accepted accounting principles and standards in Indonesia. In addition, the audit procedures performed by audit team have given the assurance that the property, plant and equipment account of PT XYZ is fairly stated.