

Prosedur audit umum atas aset tetap pada laporan keuangan PT Bank XYZ Tbk = General audit procedures for premises and equipment

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Abstrak

Laporan magang ini menggambarkan dan membahas pelaksanaan audit atas akun aset tetap pada PT Bank XYZ Tbk. Auditor telah melaksanakan proses audit sesuai Audit Approach Manual yang dirancang Deloitte Global, meliputi tahap penerimaan klien, perencanaan audit, perancangan dan pelaksanaan prosedur audit, dan penyelesaian audit. Terdapat selisih perhitungan beban penyusutan klien dengan auditor yang kemudian menjadi temuan audit. Temuan audit lain berkaitan dengan asuransi, berita acara pemeriksaan aset tetap, dan label kode. Temuan lain tersebut telah disampaikan kepada klien melalui management letter. Secara keseluruhan, auditor telah menerbitkan opini bahwa laporan keuangan telah disajikan secara wajar dalam semua hal yang material.

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This report illustrates and discusses audit process of premises and equipments in PT Bank XYZ Tbk. Auditor has conducted the audit process based on Audit Approach Manual, designed by Deloitte Global, including acceptance client phases, planning, design and perform audit procedures, and completing audit. There is difference depreciation expense calculation between client's and auditor's which became audit finding. There are other findings related to insurances, report of fixed asset stock opname, and barcode tag. These other findings has been communicated to client through management letter. Overallly, auditor concluded opinion that the financial statements presents fairly, in all material respects.