

Bahan bukti audit dalam menilai kewajaran properti investasi dalam audit atas laporan keuangan PT X = Audit evidence in assessing fairness of investment property in the financial statements of PT X

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Abstrak

Laporan Magang ini bertujuan untuk menjelaskan bahan bukti audit untuk menilai kewajaran nilai properti investasi PT X, memaparkan proses audit yang dilakukan oleh KAP ABC terhadap properti investasi PT X dan perpajakan properti investasi PT X. Pembahasan akan memaparkan bahan-bahan bukti audit yang dibutuhkan oleh auditor KAP ABC untuk menilai kewajaran nilai properti investasi PTX sesuai dengan SPAP nomor 326 tentang Bukti Audit. Membahas kesesuaian perlakuan properti investasi oleh PT X dengan PSAK 13. Prosedur audit akan mencakup prosedur audit secara umum dan prosedur audit secara khusus pada akun properti investasi PT X. Pembahasan tentang perpajakan akan membahas pajak yang timbul akibat adanya kegiatan sewa-menyewa properti investasi antara PT X dengan pihak kedua.

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This Internship Report aims to explain the audit evidence to assess the reasonable value of investment properties in PT X, describe the audit process conducted by KAP ABC of property investment in PT X and PT X's investment property taxation. The discussion will describe the evidence needed by the auditor of ABC KAP to assess the fairness value of investment property in accordance with the SPAP number 326 of Audit Evidence and disclosures to be made by PT X in accordance with PSAK 13. Audit procedures will include general audit procedures and audit procedures specifically on account of investment property in PT X. The topic of taxation will discuss tax arising from the leasing activities of an investment property between PT X and its second parties.