

Audit atas Aset Perkebunan Kelapa Sawit pada PT XYZ = Audit of Palm Oil Plantation Assets in PT XYZ

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Abstrak

[Laporan magang ini menjelaskan tentang perlakuan akuntansi aset perkebunan, risiko bisnis bawaan dan siklus audit atas aset perkebunan kelapa sawit pada PT XYZ. Perlakuan akuntansi atas aset perkebunan PT XYZ didasarkan pada PSAK No. 16 Revisi 2014 atas Aset Tetap. Analisis perlakuan akuntansi atas aset perkebunan PT XYZ dibandingkan dengan peraturan dalam IAS 41. Auditor melaksanakan test of control, membuat lead schedule, test of additions plantation assets, test of capitalization cost, test of impairment assessment dan test of borrowing cost. Prosedur audit yang digunakan auditor mengacu pada standar yang berlaku di Indonesia. Hasil laporan magang memberikan saran kepada PT XYZ dalam mencatat biaya-biaya pada saat Tanaman Belum Menghasilkan (TBM) langsung menambah nilai TBM, memperbaiki dan memperbarui peta blok lahan tanam dan mengintegrasikan sistem informasi kantor kebun dengan kantor pusat.]; This internship report explains the accounting treatment of plantation assets, inherent risk of business cycle and audits of palm oil plantation assets in PT XYZ. Accounting treatment over plantation assets PT XYZ based on PSAK No. 16 Revision of 2014 of Fixed Assets. Analysis accounting treatment over plantation assets PT XYZ compared with the provisions of IAS 41. The auditors have carried out test of control, make lead schedule, test of additions plantation assets, test of capitalization cost, test of impairment assessment and test of borrowing cost. Auditor used audit procedures based on standards that prevail in Indonesia. The audit report give advice to PT XYZ in posting costs of Immature Plantation immediately increase the Immature Plantation value, improve and update a map of block land cropping and integrate information system of garden office with its head office., This internship report explains the accounting treatment of plantation assets, inherent risk of business cycle and audits of palm oil plantation assets in PT XYZ. Accounting treatment over plantation assets PT XYZ based on PSAK No. 16 Revision of 2014 of Fixed Assets. Analysis accounting treatment over plantation assets PT XYZ compared with the provisions of IAS 41. The auditors have carried out test of control, make lead schedule, test of additions plantation assets, test of capitalization cost, test of impairment assessment and test of borrowing cost. Auditor used audit procedures based on standards that prevail in Indonesia. The audit report give advice to PT XYZ in posting costs of Immature Plantation immediately increase the Immature Plantation value, improve and update a map of block land cropping and integrate information system of garden office with its head

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