

Audit atas proses akuisisi PT ABC = Audit of acquisition process of PT ABC / Lovina Claudia Iristianty

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai prosedur audit yang dilakukan oleh KAP BEL terhadap proses akuisisi yang dilakukan oleh PT XYZ terhadap PT ABC pada tahun 2014, yang terdiri dari yang terdiri dari: (i) mengevaluasi pemenuhan kriteria kombinasi bisnis pada akuisisi PT ABC; (ii) menentukan pihak pembeli (acquirer) dan tanggal akuisisi (acquisition date); (iii) mengevaluasi alokasi harga pembelian akuisisi (purchase price allocation); dan (iv) menilai dan memverifikasi akurasi (accuracy) dan kelayakan (appropriateness) jurnal akuisisi dan pengungkapan informasi atas transaksi akuisisi oleh manajemen. Berdasarkan hasil prosedur audit yang dilakukan KAP BEL, diketahui bahwa tidak mendapatkan adanya perbedaan yang material antara perhitungan klien dengan rekalkulasi KAP BEL. Oleh karena itu, secara keseluruhan, perlakuan akuntansi oleh klien atas transaksi akuisisi ini dinilai sudah tepat (appropriate) dan akurat (accurate) sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku.

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ABSTRACT

This report discusses the KAP BEL's audit procedures on the acquisition of PT ABC in 2014, which includes: (i) evaluates whether the acquisition of PT ABC meet the criteria of business combination; (ii) identifies the acquirer and the acquisition date; (iii) evaluates the purchase price allocation; and (iv) verifies accuracy and appropriateness of accounting records and disclosed informations related to the acquisition. Based on the result of the audit procedures, there is no material difference between the calculation of the client and KAP BEL recalculations. Thus, the overall accounting treatments used by client are accurate and appropriate and have complied with the Indonesian Financial Accounting Standards (PSAK). , This report discusses the KAP BEL's audit procedures on the acquisition of PT ABC in 2014, which includes: (i) evaluates whether the acquisition of PT ABC meet the criteria of business combination; (ii) identifies the acquirer and the acquisition date; (iii) evaluates the purchase price allocation; and (iv) verifies accuracy and appropriateness of accounting records and disclosed informations related to the acquisition. Based on the result of the audit procedures, there is no material difference between the calculation of the client and KAP BEL recalculations. Thus, the overall accounting treatments used by client are accurate and appropriate and have complied with the Indonesian Financial Accounting Standards (PSAK).]