

Pengauditan dan konsolidasi intercompany transactions: PT XYZ (Persero) Tbk. dan Logam (London) Ltd. = Audit and consolidation of intercompany transactions: PT XYZ (Persero) Tbk. and Logam (London) Ltd. / Nathanael Muljana

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Abstrak

[ABSTRAK

Laporan magang ini membahas proses pengauditan serta konsolidasi intercompany transactions antara PT XYZ (Persero) Tbk., sebuah Badan Usaha Milik Negara (BUMN) dalam bidang pertambangan timah, dan entitas anak Logam (London) Ltd. yang dilaksanakan oleh KAP RWT untuk tahun buku yang berakhir pada 31 Desember 2014. Pembahasan mencakup kebijakan akuntansi, prosedur audit pada area yang terkait serta untuk entitas anak yang berada di luar negeri, temuan audit, prosedur konsolidasi dan eliminasi, serta analisis dari pengauditan dan konsolidasi intercompany transactions antara keduanya.

Berdasarkan hasil proses pengauditan, ditemukan bahwa secara umum grup PT XYZ (Persero) Tbk. telah melaksanakan pembukuan sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK), namun proses konsolidasi tidak berjalan dengan sempurna dikarenakan keterbatasan sistem yang digunakan oleh PT XYZ (Persero) Tbk.

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ABSTRACT

This internship report explains the audit and consolidation process of intercompany transactions between PT XYZ (Persero) Tbk., a state owned tin mining company, and Logam (London) Ltd., its subsidiary, done by KAP RWT for the period ended on December 31

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, 2014. This report covers accounting policies,

audit procedures on related areas to intercompany transactions and overseas subsidiary, audit findings, consolidation and elimination procedures, and analysis of auditing and consolidation process of intercompany transactions between the two. Based on audit results, it was found that PT XYZ (Persero) Tbk. group

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