

Evaluasi prosedur audit atas aset tetap pada PT M oleh KAP ORG tahun 2014 = Evaluation of audit procedure for fixed asset PT M performed by KAP ORG for the year 2014 / Siti Nabila Yusianti

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Abstrak

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Pada laporan ini dibahas prosedur audit atas akun aset tetap pada PT M, sebuah perusahaan yang bergerak di industri layanan kesehatan. Prosedur audit dirancang oleh auditor dengan berpedoman pada metodologi audit ORG Global. Proses audit diawali dengan fase perencanaan, pelaksanaan audit lapangan, dan diakhiri dengan fase penyelesaian audit dan penerbitan laporan audit periode 2014.

Pembahasan dan analisis dilakukan dengan melihat kecukupan prosedur audit yang telah dijalankan auditor. Hasil audit menunjukkan tidak terdapat temuan yang signifikan terkait aset tetap perusahaan namun auditor mengidentifikasi masih adanya kelemahan pengendalian terkait pengelolaan data aset tetap perusahaan. Berdasarkan proses audit yang dijalankan, kebijakan akuntansi perusahaan telah sesuai dengan Pernyataan Standar Akuntansi Keuangan yang berlaku dan teori terkait. Untuk audit atas laporan keuangan PT M, auditor menyimpulkan bahwa laporan keuangan telah disajikan secara wajar,

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ABSTRACT

This report discusses the audit procedure performed for fixed asset or property, plant, and equipment of PT M, a company that engages in healthcare service industry. The audit procedures were designed based on audit methodology of ORG Global. Furthermore, the discussion starts with planning procedure, followed by audit fieldwork, and audit report release for the period ended 2014. The discussion is regarding adequacy of audit procedures performed. During the audit process, auditor did not note any material findings regarding fixed asset and no required adjustment were proposed. Auditor did mention several deficiencies on company?s internal control relating the maintenance of fixed asset register.

Based on the audit process, the accounting policy, which the company implemented, has complied with PSAK and related theories. Auditor concluded that the financial statement presents fairly., This report discusses the audit procedure performed for fixed asset or property,

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