

Prosedur audit atas aset biologis pada PT AAG = Audit procedure on biological asset at PT AAG / Ahmad Faritz

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Abstrak

[Laporan magang ini menjelaskan tentang perlakuan akuntansi dan prosedur audit atas aset biologis pada PT AAG. Prosedur audit dilaksanakan dengan tujuan untuk memperoleh keyakinan bahwa aset biologis pada PT AAG sudah disajikan secara wajar. Auditor merancang prosedur audit terhadap aset biologis yang sesuai dengan standar audit yang berlaku di Indonesia, yaitu sesuai dengan PSAK 16 dan standar audit yang berlaku di Internasional yaitu IAS 41. Kesimpulan yang diperoleh dari hasil audit adalah aset biologis pada PT AAG telah disajikan secara wajar. ;This report describes the accounting and auditing procedures of biological assets at PT AAG. Audit procedures have carried out in order to gain the confidence that the biological assets at PT AAG has been presented fairly. The auditor designs the audit procedures to biological assets in accordance with auditing standards applicable in Indonesia, namely in accordance with PSAK 16 and the auditing standards applicable Internationally namely IAS 41. Conclusion of the audit results is the biological asset at PT AAG has been presented fairly. , This report describes the accounting and auditing procedures of biological assets at PT AAG. Audit procedures have carried out in order to gain the confidence that the biological assets at PT AAG has been presented fairly. The auditor designs the audit procedures to biological assets in accordance with auditing standards applicable in Indonesia, namely in accordance with PSAK 16 and the auditing standards applicable Internationally namely IAS 41. Conclusion of the audit results is the biological asset at PT AAG has been presented fairly.]