

Audit atas akun aset tetap Bank XYZ = Audit of fixed assets account of XYZ Bank / Galuh Utami

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Abstrak

[ABSTRAK

Laporan magang ini membahas tentang analisis prosedur audit atas akun aset tetap di Bank XYZ. Bank XYZ merupakan cabang dari Bank XYZ yang berpusat di Amerika Serikat, berfokus pada klien korporasi dengan kegiatan utama kegiatan operasional perbankan, pinjaman tertentu, dan trade finance. Prosedur audit yang dilakukan terbatas pada uji pengendalian dan uji substantif. Uji Pengendalian dilakukan dengan memeriksa pengendalian pada area pengeluaran kas, sedangkan uji substantif dilakukan dengan pengujian terperinci atas saldo. Pada pengujian terperinci atas saldo, pengujian dilakukan dalam beberapa bagian yaitu tes tambahan aset, tes pelepasan aset, tes beban penyusutan, tes penurunan nilai aset, serta unpredictability testing yang berbentuk tes fisik aset. Dari pengujian yang dilakukan tidak terdapat temuan audit, melainkan hanya berupa pengajuan reklasifikasi oleh auditor atas akun Jobs In Progress pada tes pada penambahan aset tetap.

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ABSTRACT

This internship report discusses about the analysis of audit procedures towards fixed assets account at XYZ Bank. XYZ Bank is a branch of XYZ Central Bank in the United States, focusing on corporate clients with major activities banking operations, certain loans, and trade finance. Audit procedures are limited to Test of Control and Substantive Testing. Test of Control is performed by testing the Cash Disbursement area, while Substantive Testing performed in a form of Test of Detail Balance. In Test of Detail Balance, the test is divided into several categories which are test of addition, test of disposal, test of depreciation expense, test of impairment, and unpredictability testing in the form of a physical check. There is no audit findings based on the tests done, but auditor proposed some reclassifications on Jobs In Progress account as a result of test of addition of fixed assets., This internship report discusses about the analysis of audit procedures towards fixed assets account at XYZ Bank. XYZ Bank is a branch of XYZ Central Bank in the United States, focusing on corporate clients with major activities banking operations, certain loans, and trade finance. Audit procedures are limited to Test of Control and Substantive Testing. Test of Control is performed by testing the Cash Disbursement area, while Substantive Testing performed in a form of Test of Detail Balance. In Test of Detail Balance, the test is divided into several categories which are test of addition, test of disposal, test of depreciation expense, test of impairment, and unpredictability testing in the form of a physical check. There is no audit findings based on the tests done, but auditor proposed some reclassifications on Jobs In Progress account as a result of test of addition of fixed assets.]