

Prosedur audit atas aset tetap pada PT MFY = The Audit process of property plant and equipment in PT MFY

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Abstrak

ABSTRAK

Laporan magang ini membahas mengenai proses audit atas akun aset tetap yang merupakan bagian dari audit umum laporan keuangan PT MFY. PT MFY merupakan perusahaan Offshore Services (jasa bawah laut), meliputi offshore installation untuk perusahaan minyak dan gas serta marine survey and positioning services. Auditor telah melaksanakan proses audit sesuai dengan AMR Audit Manual, dimana AMR Audit Manual sendiri dibuat berdasarkan International Standards on Auditing (ISA). Proses audit ini dimulai dari client acceptance and re-evaluation, pre planning, planning, fieldwork, dan completion and finalization. Temuan audit yang didapat dari akun aset tetap ialah ditemukan adanya kelemahan pengendalian internal dan penyusutan aset tetap.

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ABSTRACT

This report explains about auditing process on property, plant, and equipment account, as part of general audit of financial statement PT MFY. PT MFY is an offshore company which offer services such as offshore installation for oil and gas mining companies and marine survey and positioning service. Auditor had done doing audit based on AMR Audit Manual which based on International Standards on Auditing (ISA). Audit process begin from client acceptance, pre planning, planning, fieldwork, and completion and finalization. Based on process audit that auditor had been held, there are some audit finding such as weakness in internal control and depreciation of fixed assets.