

Audit atas aset tetap dan properti investasi PT XY = Audit of fixed assets and investment properties PT XY

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Abstrak

Laporan magang ini menganalisis proses pelaksanaan audit atas akun aset tetap dan properti investasi untuk PT XY, sebuah perusahaan yang bergerak di bidang penyewaan fasilitas industri. Prosedur audit yang dilakukan untuk akun aset tetap mencakup test of controls dan prosedur substantif. Hasil temuan audit menunjukkan adanya kesalahan perhitungan beban penyusutan yang berasal dari kesalahan sistem dan kesalahan pengakuan aset.

PT XY menerima saran dari auditor untuk perbaikan sistem namun belum bisa merealisasikannya karena masalah biaya dan rumitnya proses perbaikan. Prosedur audit yang dilakukan untuk akun properti investasi hanya terdiri atas prosedur substantif.

Hasil temuan audit menunjukkan adanya kesalahan perhitungan penyusutan, reklasifikasi properti investasi dan adanya kesalahan pencatatan. Seluruh temuan audit dikoreksi dengan menggunakan jurnal penyesuaian yang diterima oleh PT XY. Secara keseluruhan, prosedur audit yang dilakukan oleh KAP ABC sudah cukup dalam memberikan keyakinan bahwa aset tetap dan properti investasi PT XY sudah tersaji secara wajar.

This report illustrates and discussed the audit process of fixed assets and investment properties of PT XY, an industrial facilities leasing company. Test of controls and substantive procedures had been done in order to examine fixed assets. There were several findings concerning on miscalculation of depreciation expense which caused by error in companys system and inappropriate recognition of assets.

PT XY accepted the recommendation made by auditor on systems error, yet have not implemented it because of the cost and the complexity of repairment process. Only substantive procedures had been done in order to examine investment properties.

There were several findings concerning on miscalculation of depreciation expense, reclassification and accounting misstatement. All audit findings were adjusted by adjustment entries which approved by PT XY. In general, auditor had done sufficient audit procedures to conclude that fixed assets and investment properties of PT XY are presented fairly.