

Audit atas aset biologis PT. XXX = Audit of biological asset of PT. XXX

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Abstrak

Laporan magang ini membahas mengenai kesesuaian prosedur audit laporan keuangan atas aset biologis milik PT XXX berdasarkan Standar Audit SA yang berlaku untuk periode yang berakhir 31 Desember 2016. Laporan magang ini juga membahas mengenai kesesuaian perlakuan akuntansi atas aset biologis berdasarkan PSAK 16: Aset Tetap yang digunakan oleh auditor sebagai dasar menilai kewajaran pelaporan keuangan oleh PT XXX. Hasil pembahasan menyimpulkan bahwa perlakuan akuntansi atas aset biologis sesuai PSAK 16: Aset Tetap dan prosedur audit dilakukan berdasarkan SA.

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This internship report discusses about appropriateness of financial audit procedure of biological asset owned by PT XXX in accordance with effective 'Standar Audit SA' for the period ended December 31; 2016. This internship report also discusses about appropriateness of accounting treatment of biological asset in accordance with 'PSAK 16 Aset Tetap' which is used by auditor as a basic to assess fairness of financial reporting by PT XXX. This discussion result concludes that accounting treatment of biological asset comply with 'PSAK 16 Aset Tetap' and audit procedure is conducted in accordance with 'SA'.