

Analisis prosedur audit dan implementasi psak 30 revisi 2011 atas sewa pembiayaan PT. SHB = Implementation and audit procedure analysis of psak 30 revised 2011 over financing lease of PT. SHB

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Abstrak

Laporan magang ini menganalisis prosedur audit AAA Indonesia dan penerapan PSAK 30 revisi 2011 atas sewa pembiayaan PT. SHB, suatu perusahaan jasa kesehatan. Pengadaan sebagian besar aset medis PT. SHB dilakukan dengan menggunakan skema sewa pembiayaan. Masalah yang muncul pada sewa pembiayaan ini berkaitan dengan pembatalan perjanjian sewa, prosedur audit AAA Indonesia yang meliputi prosedur konfirmasi pihak eksternal dan prosedur penilaian going concern entitas, dan jawaban konfirmasi yang dibuat oleh pihak perusahaan pembiayaan. Hasil analisis menyimpulkan perlunya penyesuaian yang dilakukan oleh PT. SHB terkait pembatalan perjanjian dan perbaikan prosedur audit AAA Indonesia serta pembenahan dalam pembuatan jadwal pembayaran oleh pihak ketiga.

.....This report analyzes the lease audit procedures done by AAA Indonesia and the implementation of PSAK 30 revised 2011 in PT. SHB, a health care company. In order to acquire its medical equipment, PT. SHB uses financing lease as an option to provide most of its medical equipment. The main problems arising on these financing lease agreements are related to the cancellation of the lease agreement, the audit procedures held by AAA Indonesia that include the external confirmation procedure and going concern entity assessment, and confirmation responses made by third parties. The analysis results conclude the need for adjustments made by PT. SHB related to the cancellation of agreements, improvement of AAA Indonesia audit procedure, and enhancement in the preparation of leasing schedules by third parties.