

## Audit atas menara telekomunikasi PT A Tbk dan entitas anak = Audit of telecommunication tower of PT A Tbk and subsidiaries

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### Abstrak

Laporan magang ini membahas mengenai proses audit atas PT A Tbk dan Entitas Anak serta prosedur audit yang dilakukan atas menara telekomunikasi milik PT A Tbk, penyajian aset menara telekomunikasi sebelum dan setelah penerapan ISAK 31, dan dampak reklasifikasi menara telekomunikasi terhadap laporan keuangan PT A Tbk secara keseluruhan. PT A Tbk dan Entitas Anak bergerak di bidang penyewaan menara telekomunikasi serta sarana telekomunikasi lainnya. Berdasarkan prosedur audit yang telah dilakukan oleh auditor, aset menara telekomunikasi telah disajikan secara wajar. Selain itu, proses reklasifikasi aset menara telekomunikasi dari properti investasi menggunakan model nilai wajar menjadi aset tetap dengan model revaluasi telah dilakukan sesuai ketentuan ISAK 31 dan PSAK 16: Aset Tetap. Selain itu, penulis menemukan bahwa penerapan ISAK 31 memberikan dampak positif terhadap laba bersih PT A Tbk dan Entitas Anak tahun 2017.

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This internship report explains about the audit process of PT A Tbk and Subsidiaries, including the audit procedures of its telecommunication tower asset, as well as the treatment of telecommunication tower before and after the implementation of ISAK 31, and impact analysis of the reclassification of telecommunication tower on financial report as a whole. PT A Tbk and Subsidiaries` core business is renting telecommunication tower and other related telecommunication infrastructure. Based on the audit procedures conducted by the auditors, telecommunication tower asset is fairly stated. Moreover, the reclassification process of the telecommunication tower from investment properties using fair value model to fixed assets using revaluation model has been done in compliance with ISAK 31 and PSAK 16: Fixed Assets. Finally, the implementation of ISAK 31 has a positive impact on PT A Tbk and Subsidiaries rsquo; net income for the year 2017.