

## Prosedur audit atas provisi reklamasi dan pascatambang pada PT SHA = Audit procedure of provision of reclamation and post-mining at PT SHA

Sheila Andreina, author

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### Abstrak

Laporan Magang ini membahas tentang gambaran dan hasil langsung dari penerapan PT SHA terkait pengakuan, pengukuran dan penyajian provisi reklamasi dan pascatambang yang diatur oleh PSAK. Serta membahas penerapan perusahaan terhadap Peraturan Pemerintah yang mengatur Jaminan Reklamasi dan Pascatambang tersebut. Pada akhirnya, laporan ini membahas tentang proses audit yang berbasis International Standards on Auditing (ISA) terhadap estimasi akuntansi yang menjadi dasar dalam proses audit provisi reklamasi dan pascatambang. Berdasarkan hasil audit yang diperoleh oleh KAP MOY setelah melakukan prosedur audit terhadap PT SHA, KAP MOY memberikan opini wajar tanpa pengecualian untuk laporan keuangan PT SHA yang berarti laporan keuangan PT SHA wajar terhadap semua hal material, termasuk provisi reklamasi dan pascatambang.

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This report discusses about the description and direct results from implementation done by PT SHA related to recognition, measurement, and disclosure of provision of reclamation and post-mining which is governed by PSAK. This report also discusses about implementation done by company related to government regulations which governed reclamation and post-mining guarantee. In the end, this report discusses about audit processes based on International Standards on Auditing (ISA) against accounting estimates which is the basis in the audit of reclamation and post-mining provisions. Based on the audit results obtained by KAP MOY after performing audit procedures against PT SHA, KAP MOY provides unqualified opinion for the PT SHA's financial statements which means that PT SHA's financial statements are reasonable against all material matters, including reclamation and post-mining provisions.