

# Analisis prosedur audit atas penurunan nilai aset tanaman PT BRS I = Audit procedures analysis for impairment of plantation asset of PT BRS I

Muhammad Riyan Abdurrahman, author

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## Abstrak

Laporan magang ini membahas prosedur audit yang dilaksanakan oleh tim audit KAP GIB berdasarkan standar audit yang berlaku untuk menguji penurunan nilai aset tanaman PT BRS I sesuai dengan PSAK 48 tentang penurunan nilai. Analisis dilakukan dengan membandingkan prosedur audit yang dilaksanakan oleh tim audit KAP GIB dengan teori-teori audit, Internal Standards on Auditing ISA , serta Pedoman Audit GIB Global. Berdasarkan analisis, prosedur audit yang dilaksanakan tim audit KAP GIB telah sesuai dengan teori audit, ISA, dan Pedoman Audit GIB Global.<hr /> This internship report analyzes audit procedures done by audit team of KAP GIB according to relevant audit standards to examine the impairment of plantation asset of PT BRS I according to PSAK 48 about impairment. The analysis will be conducted by comparing audit procedures done by audit team of KAP GIB with audit theories, relevant International Standards on Auditing ISA , and GIB Global Audit Guide. According to the analysis, the audit procedures done by audit team of KAP GIB is in accordance with the audit theories, as well as relevant ISAs, and GIB Global Audit Guide.