

Evaluasi prosedur audit asset under construction PT PETE = audit procedure evaluation of asset under construction PT PETE / Bethari Larasati

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit atas Asset Under Construction (AuC) PT PETE. PT PETE merupakan perusahaan manufaktur yang bergerak untuk mengolah bahan mentah makanan dan minuman, kemudian bahan mentah tersebut akan dijual kepada pihak berelasi PT PETE untuk dijadikan barang jadi. Laporan magang ini membahas terkait evaluasi prosedur audit atas AuC melalui pengujian test additions. Dalam menguji test additions, KAP CUP melakukan empat uji yaitu long outstanding AuC, AuC additions, FA additions, dan reclass AuC to FA. Dalam pengujian tersebut, auditor melihat informasi pada dokumen purchase order, delivery note/BAST/progress report, invoice, dan technical completion report. Dan ketika pengujian dilakukan ditemukan bahwa ada dua aset long outstanding yang dapat diklasifikasikan menjadi aset tetap. Sehingga prosedur audit atas AuC yang dilakukan KAP CUP terhadap PT PETE telah dilakukan dan disajikan secara wajar.

.....This internship report aims to evaluate the audit procedure for PT PETE's Asset Under Construction (AuC). PT PETE is a manufacturing company engaged in processing raw materials for food and beverages, then the raw materials will be sold to a related party of PT PETE to make finished goods. This internship report discusses the evaluation of audit procedures for AuC through test additions. In testing the test additions, KAP CUP conducted four tests namely long outstanding AuC, AuC additions, FA additions, and reclass AuC to FA. In the test, the auditor sees information on purchase order documents, delivery notes / BAST / progress reports, invoices, and technical completion reports. And when testing is done, it is found that there are two long-standing assets that can be classified as fixed assets. Therefore that the audit procedure for AuC carried out by KAP CUP against PT PETE has been carried out and presented fairly.