

Analisis prosedur audit atas aset tetap pt blor berdasarkan psak 16

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Abstrak

Laporan magang ini disusun berdasarkan program magang yang telah dilakukan selama tiga bulan di KAP (Kantor Akuntan Publik) PCN yang berkedudukan di wilayah Jakarta. Laporan magang ini membahas dan mengevaluasi pelaksanaan seluruh prosedur audit oleh KAP PCN terhadap Aset Tetap dalam Laporan Keuangan PT BLOR yang berakhir 31 Desember 2018 berdasarkan PSAK 16 dan standar lain yang berlaku. Laporan Keuangan PT BLOR secara keseluruhan telah disajikan secara wajar dalam semua hal yang material, sehingga memperoleh Opini Wajar Tanpa Pengecualian. Selain itu, laporan magang ini juga membahas mengenai refleksi diri penulis atas berbagai permasalahan yang dihadapi selama menjalani magang.

.....This internship report is prepared based on an internship program that has been conducted for three months at the KAP (Public Accounting Office) PCN which is based in the Jakarta area. This internship report discusses and evaluates the implementation of all audit procedures by KAP PCN on Fixed Assets in the Financial Statements of PT BLOR that ended December 31, 2018 based on PSAK 16 and other applicable standards. Financial Report of PT BLOR as a whole has been fairly presented in all material matters, so as to obtain an unqualified opinion. In addition, this apprenticeship report also discusses the author's self reflection on various problems encountered during the internship.