

Evaluasi Prosedur Substantif atas Akun Aset Hak Guna dan Liabilitas Sewa = Evaluation of Substantive Procedures of Right-of-Use and Lease Liability

Hana Atikasari, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=9999920525959&lokasi=lokal>

Abstrak

Laporan magang ini mengevaluasi prosedur substantif atas akun aset hak guna dan liabilitas sewa PT PQR yang dilakukan oleh KAP ABC serta analisis dampak penerapan PSAK 73 terhadap performa dan rasio keuangan. Evaluasi meliputi tests of details, analytical substantive procedures, serta reviu perlakuan konsolidasi pada sewa dengan entitas anak PT PQR sebagai lessor. Evaluasi dilakukan dengan membandingkan praktik prosedur substantif dengan teori dan standar yang relevan. Hasil evaluasi menunjukkan bahwa KAP ABC telah melakukan prosedur substantif sesuai dengan teori dan standar yang relevan. Sementara itu, analisis dampak penerapan PSAK 73 dilakukan dengan membandingkan saldo-saldo saat berlakunya PSAK 73 dan apabila PSAK 30: Sewa Guna Usaha diterapkan. Dampak dari penerapan kedua standar tersebut tergolong kecil, karena PT PQR merupakan perusahaan di bidang jasa yang tidak memerlukan aset tetap untuk menghasilkan pendapatan sehingga nilai asetnya tidak jauh berbeda. Selain itu, perbedaan pengakuan beban juga tidak terlalu berbeda, sehingga rasio profitabilitas juga tidak terlalu berbeda.

.....This internship report focuses on evaluating the substantive procedures of right-of-use and lease liability of PT PQR which has been done by KAP ABC and analysis of the impact of PSAK 73: Leases implementation on financial performance and ratios. The evaluated procedures are tests of details, analytical substantive procedures, also consolidation treatment of right-of-use and lease liability, which PT PQR's subsidiary, PT PQRT is the lessor. The evaluation was performed by comparing KAP ABC's substantive procedures with relevant theories and standards. The result was KAP ABC's procedures are in accordance with the relevant theory and standards. Meanwhile, the analysis of the impact of PSAK 73 implementation on financial performance and ratios was performed by comparing balances when PT PQR implemented PSAK 73 and balances if PSAK 30: Leases was implemented instead. The result was there is no significant impact on the implementation of both standards, because PT PQR is a service, thus it does not need to acquire fixed assets to generate revenue and its assets will not deviate much. Beside that, the difference in expenses also small, thus the profitability ratio difference is not big.