

Prosedur audit atas akun properti investasi PT. ABC tahun 2013 = Audit procedure for investment property account of PT. ABC for the year ended 2013

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Abstrak

[ABSTRAK

Nama Lucas Ega Krisetya Program Studi S1 Akuntansi Judul Prosedur Audit atas Akun Properti Investasi PT ABC Tahun 2013 Laporan magang ini membahas mengenai prosedur audit yang dilakukan oleh KAP XYZ terhadap properti investasi PT ABC untuk periode yang berakhir pada tanggal 31 Desember 2013 Dalam karya tulis ini akan dibahas perlakuan akuntansi prosedur audit temuan audit dan analisa serta perlakuan akan temuan tersebut selama prosedur audit dijalankan Berdasarkan hasil prosedur audit yang dijalankan oleh KAP XYZ diketahui bahwa perlakuan akuntansi terhadap pengakuan nilai properti investasi sudah sesuai dengan Pernyataan Standar Akuntansi Keuangan PSAK 13 yang berlaku serta mendapati bahwa KAP XYZ telah melakukan semua tahap prosedur audit akan properti investasi tersebut dan mendapati bahwa tidak ada salah saji material yang terjadi Kata kunci Audit prosedur properti investasi pengukuran nilai wajar harga perolehan

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ABSTRACT

Name Lucas Ega Krisetya Study Program S1 Accounting Title Audit Procedure for Investment Property Account of PT ABC for the Year Ended 2013 This report describes the audit procedure for investment property account PT ABC conducted by KAP XYZ for the period ended December 31 2013 This paper discusses the accounting treatment audit procedures audit findings and analysis of the findings during the execution of audit procedure Based on the results of audit procedures that are run by the firm XYZ the accounting treatment and measurement of investment property are in accordance with Pernyataan Standar Akuntansi Keuangan PSAK 13 and KAP XYZ has done all steps of audit procedures for investment property account and found no material misstatement occurred Key words Audit procedure investment property measurement fair value cost, ABSTRACT Name Lucas Ega Krisetya Study Program S1 Accounting Title Audit Procedure for Investment Property Account of PT ABC for the Year Ended 2013 This report describes the audit procedure for investment property account PT ABC conducted by KAP XYZ for the period ended December 31 2013 This paper discusses the accounting treatment audit procedures audit findings and analysis of the findings during the execution of audit procedure Based on the results of audit procedures that are run by the firm XYZ the accounting treatment and measurement of investment property are in accordance with Pernyataan Standar Akuntansi Keuangan PSAK 13 and KAP XYZ has done all steps of audit procedures for investment property account and found no material misstatement occurred Key words Audit procedure investment property measurement fair value cost]