

Audit terhadap aset tetap PT PTN = Audit of fixed asset PT PTN

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Abstrak

[ABSTRAK

Laporan ini membahas proses audit aset tetap PT PTN yang merupakan Perusahaan penghasil komponen transmisi kendaraan bermotor untuk periode yang berakhir pada 31 Desember 2014. Proses audit dilaksanakan berdasarkan Pedoman Audit NPY yang telah sesuai dengan standar ISA. Selama melakukan audit, auditor melihat kesesuaian kebijakan akuntansi aset tetap PT PTN dengan PSAK 16, sebagai standar akuntansi yang berlaku di Indonesia. Hasil audit menunjukkan beberapa temuan terkait klasifikasi aset dalam konstruksi dan beban depresiasi. Namun secara keseluruhan, laporan keuangan telah disajikan secara wajar dalam semua hal yang material, sehingga laporan keuangan diberi opini wajar tanpa pengecualian.

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ABSTRACT

The report is aimed to explain audit process of fixed assets for PT PTN, a Company that produces transmission components of vehicles for the period ended 31 December 2014. Audit process are implemented based on NPY Audit Guide which has been appropriate with ISA standard. During audit process, auditor analyzes accounting policy conformity with PSAK 16 as accounting standard that applied in Indonesia. The audit results show that there are some misstatements related classification of construction in progress and depreciation expense. But in general, financial statement present fairly in all material respects, so that auditor gave unqualified opinion.;

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