

Investasi pada perusahaan asosiasi PT A dan transaksi pertukaran aset non-moneter = Investment in associate of PT A and non-monetary assets exchange transaction / Mohd Harry Chairuman

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Abstrak

[ABSTRAK

PSAK mengatur mengenai tata cara pengakuan dan pencatatan akuntansi di Indonesia. Setiap praktik akuntansi yang dilakukan oleh perusahaan, pada akhirnya, harus dicatat sesuai dengan peraturan PSAK yang berlaku. Auditor bertugas membantu, menyusun, dan mengawasi praktik akuntansi perusahaan agar benar sebagaimana mestinya. Studi ini membahas praktik akuntansi yang terjadi di PT A terkait kegiatan investasi PT A. Praktik kegiatan akuntansi salah satu akun investasi PT A ini akan membahas juga beberapa aspek lain terkait dengan kajian utama diantaranya transaksi pertukaran aset nonmoneter yang muncul terkait kegiatan investasi serta konflik kepentingan yang terjadi diantara manajemen, komite audit dan auditor eksternal.

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ABSTRACT

PSAK regulates the procedures for recognition of accounting records in Indonesia. Each accounting practices conducted by the company, in the end, must be recorded in accordance with PSAK applicable regulations. Auditor help company to prepare and oversee the company's accounting practices in order to correct as it should be. The case study discusses the accounting practices that occur in PT A-related investment activities of one PT A. Practice false accounting activities or investment account of PT A of this study will be with several other issues including non-monetary asset exchange transaction arising out of investment activities as well as potential conflicts of interest between management, the audit committee and external auditors. , PSAK regulates the procedures for recognition of accounting records in Indonesia. Each accounting practices conducted by the company, in the end, must be recorded in accordance with PSAK applicable regulations. Auditor help company to prepare and oversee the company's accounting practices in order to correct as it should be. The case study discusses the accounting practices that occur in PT A-related investment activities of one PT A. Practice false accounting activities or investment account of PT A of this study will be with several other issues including non-monetary asset exchange transaction arising out of investment activities as well as potential conflicts of interest between management, the audit committee and external auditors.]