

Prosedur audit konsolidasi dan intercompany transaction : PT. XYZ dan PT. MBP = Audit consolidation procedure and intercompany transaction : PT. XYZ and PT. MBP

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Abstrak

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Laporan magang ini membahas prosedur audit yang dilakukan oleh KAP TWR pada PT. XYZ, sebuah perusahaan induk, dan entitas asosiasi PT. MBP untuk laporan keuangan yang berakhir pada 31 Desember 2015. Pembahasan mencakup perlakuan akuntansi, prosedur audit yang dilakukan oleh tim audit PT. XYZ, temuan audit, prosedur konsolidasi dan eliminasi, serta analisis kesesuaian prosedur audit konsolidasi yang ditetapkan di dalam Standard Audit (SA) 600 tentang Pertimbangan Khusus-Audit Atas Laporan Keuangan Grup (Termasuk Pekerjaan Auditor Komponen) dengan prosedur yang dilakukan oleh tim Audit PT. XYZ. Berdasarkan hasil audit, masih ditemukan banyaknya kesalahan baik dalam tahap pencatatan hingga pemahaman mengenai standar akuntansi yang berlaku pada prosedur konsolidasi. Namun demikian, hasil akhir audit menyatakan bahwa laporan keuangan telah dicatat secara wajar dan bebas dari kesalahan saji material.

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**ABSTRACT
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This internship report explains audit procedure which had been done by audit team KAP TWR to PT. XYZ, a holding company, and associated entity PT. MBP for the financial statement ended 31 December 2015. The explanation included accounting treatment, audit procedure, audit evidence, elimination and consolidation procedure, and analysis of appropriateness the audit procedure which has been stated in International Standards on Auditing (SA) 600: Special Consideration-Audits of Group Financial Statements (Including The Work Of Component Auditors), compare to the procedure which had been taken by the audit team of PT. XYZ. Based on the audit report, auditor found many mistakes both from the journalize stage and understanding about the accounting treatment for consolidation process. Nevertheless, the audit report stated that the financial statement has been fairly recorded and free from material misstatements.