

Prosedur audit atas aset tetap PT. Eru = Audit procedures on fixed asset of PT. Eru

Eriko Utama, author

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Abstrak

Laporan ini membahas proses audit yang dilaksanakan oleh KAP ABC atas aset tetap PT ERU, perusahaan yang merakit dan memproduksi transmisi manual untuk kendaraan bermotor beserta komponen pendukungnya. Proses audit dilaksanakan dengan mengacu pada Pedoman Audit ABC yang telah disesuaikan dengan standar ISA. Selama melakukan audit, auditor dapat menyimpulkan bahwa PT ERU telah menerapkan PSAK 16 secara sesuai ke dalam laporan keuangan mereka.

Hasil audit menemukan kesalahan perhitungan beban depresiasi dan perlakuan akuntansi atas aset yang diperoleh dari sewa. Namun demikian, kesalahan ini telah disampaikan kepada manajemen dan telah dilakukan penyesuaian. Hasil audit menunjukkan bahwa keseluruhan aset tetap PT ERU telah disajikan secara wajar dalam semua hal yang material.

This report discuss about audit process of ABC that was done on fixed assets of PT ERU, a company that produce and assemble automotive's manual transmission and its components. Audit process are carried out based on ABC Audit Guide which has been adjusted with ISA standard. Along the audit process, the auditor concluded that the company have applied PSAK 16 appropriately into their financial statement.

There were several findings as the result of the audit process, which consisted of miscalculation on the company's depreciation expense and incorrect treatment on assets that are acquired from lease. However, these findings have been communicated with management and have been adjusted. The audit result showed that the overall fixed asset of PT ERU has been presented fairly in all material respects.