

## **Analisis perlakuan akuntansi dan proses audit atas aset tanaman perkebunan PT AKT = Analysis of accounting treatment and audit procedure for palm oil plantation assets in PT AKT**

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### **Abstrak**

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Laporan magang ini membahas tentang perlakuan akuntansi dan proses audit atas aset tanaman perkebunan kelapa sawit pada PT AKT. Perlakuan akuntansi atas aset tanaman perkebunan PT AKT mengacu pada PSAK 16 tentang Aset Tetap. Proses audit yang dilakukan Penulis mencakup pengujian pengendalian, membuat lead schedule, melakukan test of addition, pengujian atas beban deplesi dan akumulasi deplesi, dan memverifikasi penurunan nilai aset tanaman. Berdasarkan analisis yang dilakukan Penulis, kebijakan akuntansi atas aset tanaman perkebunan PT AKT telah sesuai dengan PSAK 16 dan KAP telah melakukan semua prosedur audit sesuai dengan teori dan standar yang berlaku kecuali prosedur pengujian penurunan nilai karena auditor tidak melakukan perhitungan nilai terpulihkan aset tanaman perkebunan PT AKT.

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#### **<b>ABSTRACT</b><br>**

This internship report explains the accounting treatment and audit procedure of palm oil plantation assets in PT AKT. Accounting treatment of palm oil plantation assets in PT AKT referred to PSAK 16 Fixed Assets. Audit process conducted by auditor has included test of controls, make lead schedule, perform test of addition, test of depletion and accumulated depletion, and impairment assessment. Based on analysis, accounting treatment for palm oil plantation assets in PT AKT has complied in accordance with PSAK 16 and public accounting firm has performed the audit procedures in accordance with theories and applicable standards except the impairment test procedure because auditor did not calculate the recoverable amount of palm oil plantation assets in PT AKT.