

Analisis proses dan prinsip fundamental uji tuntas keuangan PT GGG = Analysis of processes and fundamental principles of financial due diligence on PT GGG

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Abstrak

Penulisan laporan magang ini dilatarbelakangi oleh adanya peningkatan aktivitas merger dan akuisisi dengan nominal yang besar di regional Asia Pasifik khususnya Indonesia, sehingga meningkatkan urgensi dalam menerapkan prinsip kehati-hatian dalam melakukan setiap investasi agar tujuan investasi tercapai, salah satunya adalah melakukan proses uji tuntas. Penulisan ini bertujuan untuk menganalisis proses dan prinsip fundamental atas uji tuntas keuangan yang dilakukan oleh DFA Consulting terhadap PT GGG. Analisis dilakukan dengan cara membandingkan secara langsung apa yang dilakukan oleh DFA Consulting selama proses uji tuntas keuangan dengan Graham (2001) dan Lehman Brown (2014). Hasil dari analisis adalah proses uji tuntas keuangan yang dilakukan DFA Consulting terhadap PT GGG yaitu Planning(Proposal, Client Acceptance Checklist, Engagement Letter, Kick-off Meeting, Data Request, Fieldwork Planning), Implementing (Prepare WP, Collecting Document, Document Sampling & Investigation, Normalization Earnings), dan Reporting sudah sesuai dengan proses yang dijabarkan oleh Graham (2001), namun terdapat beberapa proses yang dilakukan oleh DFA Consulting tidak ada pada penjabaran Graham (2001), dan sebaliknya. Selain itu, prinsip fundamental (Independensi, Kehati-hatian, Kelengkapan, Materialitas) dalam proses uji tuntas keuangan yang dilakukan DFA Consulting sudah sesuai dengan apa yang sudah dijabarkan Lehman Brown (2014).

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The writing of this internship report is motivated by increases in volume and nominal of merger and acquisition activities in the Asia Pacific region, especially Indonesia, thus increasing the urgency in applying the prudence principle in making every investment so that the investment objectives can be achieved, one of which is conducting the due diligence process. This writing aims to analyze the fundamental processes and principles of financial due diligence conducted by DFA Consulting on PT GGG. Analysis was carried out by comparing directly what DFA Consulting did during the financial due diligence process with Graham (2001) and Lehman Brown (2014). The results of the analysis are the financial due diligence process conducted by DFA Consulting on PT GGG, which are Planning (Proposal, Client Acceptance Checklist, Engagement Letter, Kick-off Meeting, Data Request, Fieldwork Planning), Implementing (Prepare WP, Collecting Document, Document Sampling & Investigation, Normalization Earnings), and Reporting are in accordance with the process outlined by Graham (2001), but there are several processes carried out by DFA Consulting that are not in Graham's (2001) description, and vice versa. In addition, the fundamental principles (Independence, Prudence, Comprehensiveness, Materiality) in the financial due diligence process conducted by DFA Consulting are in line with what has been described by Lehman Brown (2014).