

Evaluasi prosedur audit atas kewajiban imbalan pasca kerja program imbalan pasti pada PT SKO = Audit procedure evaluation of post employment benefit obligation defined benefit program at PT SKO / Adzhana Aprilla

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Abstrak

ABSTRAK

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit yang dilaksanakan oleh KAP SEDO kepada PT SKO atas kewajiban imbalan pasca kerja program imbalan pasti. PT SKO merupakan perusahaan yang bergerak di industri minyak dan gas bumi. Dalam melaksanakan prosedur auditnya, KAP SEDO menggunakan pengujian substantif berupa prosedur analitis dan pengujian terinci atas transaksi. Berdasarkan hasil analisis, secara keseluruhan prosedur audit atas kewajiban imbalan pasca kerja pada PT SKO sudah mengacu pada pedoman audit yang sudah ditetapkan dan juga penyajian atas akun kewajiban imbalan pasca kerja sudah disajikan secara wajar sesuai dengan standar akuntansi yang berlaku.

ABSTRACT

This internship report aims to evaluate the audit procedures carried out by KAP SEDO to PT SKO for the post-employment benefits obligation for a defined benefit program and to evaluate the self-reflection obtained by the author during the internship program. PT SKO is a company engaged in the oil and gas industry. In carrying out its audit procedures, KAP SEDO uses substantive testing in the form of analytical procedures and detailed testing of transactions. Based on the results of the analysis, the overall audit procedure for post-employment benefit obligations at PT SKO has referred to the established audit guidelines and also the presentation of the accounts for post-employment benefits obligations has been fairly presented in accordance with applicable accounting standards.