

Evaluasi prosedur audit atas aset tetap oleh KAP MRS = Evaluation of audit procedures for fixed assets by KAP MRS

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Abstrak

Laporan ini membahas evaluasi prosedur audit atas Aset Tetap yang diterapkan KAP MRS pada Laporan Keuangan PT SFK periode 31 Desember 2019. Pembahasan berfokus pada pengujian substantif spesifik yang dilakukan atas Aset Tetap PT SFK, yang merupakan aktivitas utama selama magang. Pengujian tersebut meliputi pemeriksaan fisik Aset Tetap, menyusun lead schedule, membuat analytical review, memperoleh Movement Listing dan Detailed Listing Aset Tetap, pengujian beban depresiasi, dan pengujian penambahan Aset Tetap. Berdasarkan evaluasi pengujian substantif tersebut terdapat asersi Accuracy, Presentation and disclosure, Rights and obligations, Completeness, dan Cutoff yang belum terpenuhi. Hal ini terlihat pada prosedur perolehan movement listing dan detailed listing Aset Tetap serta pada saat melakukan pengujian beban depresiasi. Tidak terpenuhinya asersi tersebut berdampak salah saji material pada penyajian beban depresiasi Aset Tetap PT SFK.

.....This report discusses the evaluation of audit procedures for Fixed Assets applied by KAP MRS at PT SFK for the period of 31 December 2019. The main focus of this report is to discuss the evaluation of specific substantive tests of PT SFK Fixed Assets, which were the main responsibility of the auditor during the internship. Fixed Asset audit procedures consist of drawing up a lead schedule, making analytical reviews, obtaining a list of movements and a detailed list. Based on the evaluation of substantive testing, there are assertions of Accuracy, Presentation and disclosure, Rights and obligations, Completeness, and Cutoff that have not been fulfilled. This can be seen in the procedure for obtaining movement listings and detailed listings of Fixed Assets and when testing depreciation expenses. The failure to fulfill the assertion results in material misstatement on the presentation of PT SFK`s Fixed Assets depreciation expense.