

## Evaluasi proses financial due diligence pada tahap akuisisi : kasus PT SKY dan PT BLUE = Evaluation of the financial due diligence process on the acquisition stage : the case of PT SKY and PT BLUE

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### Abstrak

Laporan magang ini membahas hasil evaluasi proses financial due diligence pada tahap akuisisi yang dilakukan terhadap PT SKY dan PT BLUE oleh KAP SSS atas permintaan klien PT SEA. PT SEA merupakan perusahaan penyedia jasa investasi khususnya dalam industri pertambangan dan pengolahan hasil tambang, berencana mengakuisisi PT BLUE yaitu perusahaan operasi dan eksplorasi pertambangan nikel, dengan membeli saham dari PT SKY yang bergerak di bidang pertambangan dan perdagangan batu bara dan mineral. Proses financial due diligence terbagi menjadi delapan kegiatan. Proses financial due diligence dievaluasi dengan membandingkan kesesuaian prosedur dengan teori penugasan financial due diligence oleh Sayuthi (2010) dan Standar Jasa Terkait (SJT) 4400 (2017) oleh IAPI. Secara umum, proses financial due diligence atas PT SKY dan PT BLUE telah sesuai dengan teori Sayuthi (2010). Namun, jika dibandingkan dengan SJT 4400 (2017), proses financial due diligence masih belum memenuhi satu dari tujuh kriteria yang ditetapkan, yaitu tidak sesuainya format laporan prosedur yang digunakan oleh KAP SSS dengan standar yang berlaku.

.....This internship report discusses the results of the evaluation of the financial due diligence process at the acquisition stage conducted on PT SKY and PT BLUE by KAP SSS at the request of the client, PT SEA. PT SEA, an investment service provider company for the mining manufacturing and processing industry, plans to acquire PT BLUE, a nickel mining operations and exploration company, by buying shares from PT SKY which is engaged in mining and trading in coal and minerals. The financial due diligence process is divided into eight activities. The financial due diligence process was evaluated by comparing the conformity of the procedure with the theory of financial due diligence assignment by Sayuthi (2010) and Standar Jasa Terkait (SJT) 4400 (2017) by IAPI. In general, the financial due diligence process of PT SKY and PT BLUE is in accordance with theory by Sayuthi (2010). However, when compared with SJT 4400 (2017), the financial due diligence process does not meet one of the seven established criteria, namely the discrepancy between the reporting format used by KAP SSS with applicable standard.