

# Evaluasi Prosedur Analitis dalam Audit Akun Aset Tetap PT ABC oleh KAP XYZ = Evaluation of Analytical Procedures on the Audit of PT ABC's Fixed Asset Accounts by KAP XYZ

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## Abstrak

Laporan magang ini membahas mengenai evaluasi prosedur analitis dalam audit atas akun aset tetap PT ABC yang merupakan perusahaan yang bergerak di industri kelapa sawit untuk periode tahun buku 31 Desember 2021. Prosedur analitis dijalankan berdasarkan KAP XYZ Audit Guide. Prosedur analitis atas aset tetap PT ABC dilakukan sebagai pengujian substantif untuk memperoleh bukti tentang asersi tertentu yang berhubungan dengan saldo akun. Evaluasi atas prosedur yang dilakukan terbatas pada aktivitas penulis selama periode magang yang berkaitan dengan prosedur analitis terhadap akun aset tetap PT ABC. Prosedur analitis atas akun aset tetap PT ABC sudah dilakukan berdasarkan standar audit yang berlaku umum di Indonesia yang diadopsi dari ISA (International Standards on Auditing). Namun, penulis menemukan bahwa KAP XYZ tidak meminta representasi tertulis kepada manajemen PT ABC atas perbedaan perhitungan nilai buku neto sesuai dengan Standar Audit 450: Pengevaluasian Atas Salah Saji Yang Diidentifikasi selama Audit.

.....This report discusses the evaluation of analytical procedures on the audit of fixed asset accounts of PT ABC which is a company engaged in the palm oil industry for the period ended December 31, 2021. The analytical procedures are implemented based on the KAP XYZ Audit Guide. Analytical procedures for PT ABC's fixed account are performed as a substantial test to obtain evidence about certain assertions relating to the account balances. The evaluation of the procedures are limited to the authors's activities during the internship period related to analytical procedures for PT ABC's fixed asset accounts. The evaluation shows that the analytical procedures performed during audit on PT ABC's fixed assets account have been in accordance with the applicable Audit Standard in Indonesia which are adopted from the ISA (International Auditing Standard). However, the Audit Standard no.450 has not been implemented fully as the auditor did not request a written representation with regard to the immaterial difference of the fixed asset's net book value resulting from recalculation performed by the auditor.