

# Laporan Rekomendasi Audit untuk Bert dan Old Grup Auditor Standar Profesional = Bert and Old Auditors Professional Standards Group Fancy Furniture Manufacturing Audit Assignment Report

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## Abstrak

Laporan ini menjelaskan tanggung jawab Alex Yeung sebagai mitra pertunangan klien, Fancy Furniture Management, yang memiliki masalah *going concern* untuk periode audit. Laporan tersebut membahas Kode Etik untuk Akuntan Profesional (APES 110), kemudian konsep *going concern*. Diskusi kemudian berfokus pada tugas Alex, implikasi tanggung jawab hukum yang potensial, dan tindakan alternatif. Disimpulkan bahwa basis *going concern* Fancy tidak tepat, oleh karena itu Alex tidak boleh secara bebas membagi permasalahan *going concern* ke pihak lain namun harus mengungkapkan hal tersebut dalam laporan audit berupa *adverse opinion*.

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This report explains Alex Yeung's responsibilities as an engagement partner of a client, Fancy Furniture Management, that has going concern issues for the current period being audited. The report discusses Code of Ethics for Professional Accountants (APES 110) then the concept of going concern. The discussion then focuses on Alex's duties, potential legal liability implications, and alternative actions. It is concluded that Fancy's going concern basis is not appropriate, therefore Alex should not freely share the going concern matter to other parties but should disclose the matter in the audit report in the form of adverse opinion.