

Evaluasi audit atas investasi pada entitas asosiasi PT ABC tahun 2014 oleh KAP XYZ = Evaluation on audit of PT ABC investment in associates for the period ended 2014 by KAP XYZ / Kadek Ayu Dani Astari

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai perlakuan akuntansi, prosedur audit, dan temuan audit terkait investasi pada entitas asosiasi PT ABC untuk periode yang berakhir pada tanggal 31 Desember 2014. Hasil prosedur audit menjelaskan bahwa perlakuan akuntansi terhadap investasi pada entitas asosiasi sudah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku. Proses audit yang dijalankan juga telah sesuai dengan teori dan standar audit yang berlaku. KAP XYZ telah melakukan semua tahap prosedur audit atas investasi pada entitas asosiasi dan mendapatkan adanya perbedaan yang material terkait nilai investasi PT ABC pada S2P antara perhitungan klien dan perhitungan KAP XYZ.

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ABSTRACT

This internship report discusses the accounting treatment, audit procedures, and audit findings towards PT ABC investment in associates for the period ended on 31 Desember 2014. The result of audit procedure explain that the accounting treatment of investment in associates are in accordance with Pernyataan Standar Akuntansi Keuangan (PSAK). The audit process also in accordance with the theory and audit standards. KAP XYZ has done all the audit procedures on investment in associates and there is a material differences related to the value of PT ABC investment in S2P between the calculation of the client and KAP XYZ recalculations. , This internship report discusses the accounting treatment, audit procedures, and audit findings towards PT ABC's investment in associates for the period ended on 31 Desember 2014. The result of audit procedure explain that the accounting treatment of investment in associates are in accordance with Pernyataan Standar Akuntansi Keuangan (PSAK). The audit process also in accordance with the theory and audit standards. KAP XYZ has done all the audit procedures on investment in associates and there is a material differences related to the value of PT ABC's investment in S2P between the calculation of the client and KAP XYZ recalculations.]