

## Audit atas investasi PT YYY tahun 2014 = Audit of PT YYY's investment for the year ended 2014 / Theodorus Emil

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### Abstrak

[<b>ABSTRAK</b><br>

Laporan Magang ini membahas proses audit atas akun investasi pada PT YYY tanggal 31 Desember 2014. Akun investasi PT YYY terdiri atas reksadana, saham, obligasi. Proses audit yang berlangsung memiliki beberapa tahap yang dimulai dari tahap perencanaan audit, uji kontrol atas aktivitas investasi perusahaan, hingga uji detil yang juga melibatkan pengumpulan bukti audit untuk mendapatkan keyakinan yang wajar bahwa akun investasi telah bebas dari salah saji material. Investasi yang dikelola PT YYY berkaitan dengan instrumen keuangan yang mengacu pada penerapan PSAK 50 (2010), PSAK 55 (2011), dan PSAK 60 (2010) mengenai penyajian, pengukuran dan pengakuan, serta pengungkapan atas instrumen keuangan. Hasilnya menunjukkan bahwa akun investasi telah disajikan bebas dari salah saji material dan telah disajikan secara wajar.

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<b>ABSTRACT</b><br>

This internship report discusses the audit process on investment account of PT YYY as of 31 December 2014. The investment account consists of mutual fund, stocks, and bonds. The audit process has several stages started from audit planning, test of control over investment activities and test of details which involves gathering audit evidence to gain the reasonable assurance that investment account is free from material misstatement. Investment, which is managed by PT YYY, is related to financial instrument that complies to the application of PSAK 50 (2010), PSAK 55 (2011), and PSAK 60 (2010) about the presentation, measurement and recognition, also disclosure of financial instrument. The audit process concludes that related to investment accounts, there is no material misstatement that impact the overall financial statement's fair presentation. , This internship report discusses the audit process on investment account of PT YYY as of 31 December 2014. The investment account consists of mutual fund, stocks, and bonds. The audit process has several stages started from audit planning, test of control over investment activities and test of details which involves gathering audit evidence to gain the reasonable assurance that investment account is free from material misstatement. Investment, which is managed by PT YYY, is related to financial instrument that complies to the application of PSAK 50 (2010), PSAK 55 (2011), and PSAK 60 (2010) about the presentation,

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