

ABSTRACT

Pelaksanaan Audit Atas Aset Tetap PT RAS Oleh KAP *dbsd&a* Cabang Bandung

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This final report discusses the process of conducting an audit of fixed assets that is part of the audit of the financial statements of PT RAS. PT RAS is a company engaged in the industry of foam mattress or spring bed and general trade including import and export. In the implementation of its business, PT RAS uses many fixed assets as a means of supporting the company's operations so that the amount is material. Therefore, accuracy in the management of fixed assets will greatly affect the fairness of financial statements. Based on the apprenticeship in KAP *dbsd & a* Bandung branch, it is known that the auditor in conducting audit of PT RAS fixed assets has been in accordance with the previously designed audit program. Some related accounts are fixed asset accounts, depreciation expense accounts, accumulated depreciation accounts, and fixed assets revaluation. The audit findings on PT RAS are not subject to any recording errors related to the fixed asset account. The accounting policies in respect of property, plant and equipment at PT RAS are in conformity with PSAK 16 (revised 2015) and property, plant and equipment are fairly priced.

Keywords:

Audit, Fixed Assets, Depreciation, Accumulated Depreciation, Revaluation