ABSTRACT

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The final project paper on the audit was motivated by the intensity of the interests in audit services to the company's financial statements and the pace of economic growth. The amount of fraud that occurred in the management making the owners and shareholders are more restless about the reliability of financial information. The external auditor as an independent party is obliged to provide audit services to the company. The audit is conducted to certify the fairness of financial statements that was made by the company's management. This helps owners and shareholders to make accurate economic decisions, based on financial statements that provide the reliable and credible financial information. The purpose of this final project paper is to compare the audit program being run in practice with a program that became the standard in Public Accounting Firm and the theory of auditing. The object of this writing case is all the procedure tests for fixed asset and all of this project are based on the results of the internship program in Rachmad Wahyudi Public Accounting Firm to audit in PUDAM Boyolali. PUDAM Boyolali fixed asset are stated at Rp114.418.119.205. The steps are implemented to audit the fixed asset in PUDAM Boyolali are the initial audit procedures, fixed asset analytical procedures, test of detail transactions, detail of balance test and presentation then disclosure. These five points are defined into all of procedures in the audit program that be carried out by the auditors to exam the fixed asset. The author did an evaluation at the end of the final project paper. The evaluation was carried out after the interpretation of each procedure. The purpose is to compare the audit procedures in practice with the programs that was created by Rachmad Wahyudi Public Accounting Firm in Solo and the theory of auditing.

Keywords: Audit, fixed asset, audit procedures, audit program.