

## **ABSTRACT**

### **PELAKSANAAN AUDIT LAPORAN KEUANGAN PADA PT FGS TAHUN 2016 OLEH KAP JOACHIM POLTAK LIAN & REKAN JAKARTA**

The Final Report about audit is motivated by the increasing company competition in a free commerce, but the company is also required to get maximum profit. In order to improve its performance in getting the profit, the company have responsibility about its financial report. In order to know the financial condition of the company and communicate the financial information to the users of the financial statements, the financial statements should be reasonably presented and free from fraud or errors of all material matters. Then the company requires independent third party services for evaluation and examination of the financial statements prepared by the company management. The purpose of this thesis report in order to know the Implementation of Financial Statement Audit at PT FGS period 31 December 2016 by KAP Joachim Poltak Lian & Partners Jakarta. Object of writing of this financial statement audit consists of four stages of audit acceptance engagement stage, the stage of audit planning, audit execution phase, and audit reporting stage. The auditor has performed audits of financial statements in accordance with the audit program, which performs cash & cash equivalents checks, accounts receivable, inventories, fixed assets, accounts payable, revenues, and operating expenses. In relation to the action on the findings obtained during the audit, the auditor makes several adjusting entries for recording errors and classification of various transactions. From audit procedures that have been done by KAP Joachim Poltak Lian & Partners Jakarta, the opinion given is unqualified, the financial statements of PT FGS for the period of 2016 have been fairly presented with the Indonesian Financial Accounting Standards.

Keywords: Audit, financial report, audit implementation, audit program.