

## Proses audit atas pendapatan dan piutang usaha perusahaan jasa PT BBB = Audit process of revenue and trade receivable PT BBB Services Company

Pradito Banu Jati, author

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### Abstrak

Laporan magang ini membahas tentang prosedur audit atas pendapatan dan piutang usaha PT BBB yang bergerak di bidang survey untuk mendapatkan keyakinan bahwa pendapatan dan piutang PT BBB sudah disajikan secara wajar. Auditor merancang prosedur audit yang sesuai dengan standar audit yang berlaku di Indonesia. Dimana hasilnya menunjukkan bahwa PT BBB sudah menyajikan akun pendapatan dan piutang secara wajar yang sesuai standar audit dan sesuai dengan PSAK 23, PSAK 50, dan PSAK 55.

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This internship report discusses audit procedures over revenue and receivables from PT BBB engaged in the survey to gain confidence that the revenue and receivables PT BBB has presented fairly. Auditor designing audit procedures in accordance with auditing standards applicable in Indonesia. Where the results show that PT BBB already present revenue and accounts receivable is reasonably appropriate auditing standards and in accordance with PSAK 23, PSAK 50 and PSAK 55.