

Audit proses atas akun utang usaha pada PT. TAM = Audit process of account payable of PT. TAM

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Abstrak

[Laporan magang ini membahas dan menganalisis mengenai proses audit yang dilakukan oleh KAP DWP terhadap akun hutang usaha pada perusahaan pertambangan yaitu PT. TAM untuk periode yang berakhir pada tanggal 31 Desember 2013. Secara lebih rinci, akan dibahas mengenai kebijakan akuntansi, prosedur audit, temuan audit, serta analisis atas hutang usaha PT. TAM.

Berdasarkan hasil pengujian pengendalian internal PT. TAM, untuk akun hutang usaha auditor melakukan pengujian pengendalian dan perincian terinci atas saldo utang usaha

Berdasarkan hasil proses audit, dijelaskan bahwa prosedur audit yang dijalankan tim audit KAP atas utang usaha PT. TAM telah sesuai dengan teori dan standar yang berlaku. Secara keseluruhan, akun utang usaha PT. TAM telah disajikan secara wajar.;This internship report discusses and analyzes about KAP DWP's audit process of account payable in oil mining company, PT. TAM, for the period ended December 31, 2013. Furthermore, the report discusses the accounting policies, audit procedures, audit findings as well as analysis of account payable PT. TAM. Based on understanding from internal control of PT. TAM, from account payable account, auditor performed test of control and test of detail over account payable balance

Based on the result of the audit process, the audit procedures, which are applied by the public accountant firm, have complied with the theory and the standards which prevail. Overall, accounts payable PT. TAM has been presented properly.;This internship report discusses and analyzes about KAP DWP's audit process of account payable in oil mining company, PT. TAM, for the period ended December 31, 2013. Furthermore, the report discusses the accounting policies, audit procedures, audit findings as well as analysis of account payable PT. TAM. Based on understanding from internal control of PT. TAM, from account payable account, auditor performed test of control and test of detail over account payable balance

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