

Analisis siklus pendapatan dan pengendalian internal PT. XYZ = Revenue cycle analysis and internal control of PT. XYZ

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Abstrak

[ABSTRAK
Nama Ahmad Zakky Ash ShidiqiProgram Studi AkuntansiJudul Skripsi Analisis Siklus Pendapatan dan Pengendalian Internal PT XYZ Laporan magang ini akan membahas mengenai siklus pendapatan dan pengendalian internal PT XYZ sebagai perusahaan dagang penyedia varietas benih padi hibrida Pembahasan akan lebih ditekankan pada proses penerimaan penjualan hingga pengakuan pendapatan berdasarkan PSAK 23 2010 serta analisis pengendalian internal sesuai dengan komponen yang terdapat dalam COSO rsquo s Internal Control Framework Hasil analisis dan evaluasi penulis terhadap siklus pendapatan dan pengendalian internal PT XYZ menunjukkan bahwa pencatatan pengakuan pendapatan telah sesuai dengan PSAK 23 2010 namun di dalam pengendalian internal yang telah dilakukan PT XYZ masih ada beberapa hal penting yang perlu diperbaiki Kata Kunci Siklus pendapatan pengakuan pendapatan pengendalian internal PSAK 23 <hr>

ABSTRACT

Name Ahmad Zakky Ash ShidiqiStudy Program AccountingTitle Revenue Cycle Analysis and Internal Control of PT XYZ This internship report summarizes revenue cycle and internal control analysis of PT XYZ as a trading company which supply hybrid rice varieties The analysis focuses on the flow transaction from sales requisition until revenue recognition based on PSAK 23 2010 and analysis of internal control in accordance with COSO rsquo s Internal Control Framework Analysis of revenue cycle indicates that revenue has been recognized in accordance with PSAK 23 2010 The evaluation over internal control on revenue cycle finds that several weaknesses in internal control which needs to be improved Keywords Revenue cycle revenue recognition internal control PSAK 23 , ABSTRACT Name Ahmad Zakky Ash ShidiqiStudy Program AccountingTitle Revenue Cycle Analysis and Internal Control of PT XYZ This internship report summarizes revenue cycle and internal control analysis of PT XYZ as a trading company which supply hybrid rice varieties The analysis focuses on the flow transaction from sales requisition until revenue recognition based on PSAK 23 2010 and analysis of internal control in accordance with COSO rsquo s Internal Control Framework Analysis of revenue cycle indicates that revenue has been recognized in accordance with PSAK 23 2010 The evaluation over internal control on revenue cycle finds that several weaknesses in internal control which needs to be improved Keywords Revenue cycle revenue recognition internal control PSAK 23]