

Audit atas pendapatan PT Telekomunikasi X = Revenue audit of PT Telekomunikasi X / Olivia Samantha Sagitna Putri

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Abstrak

[ABSTRAK

Laporan ini membahas tentang audit atas pendapatan pada sebuah perusahaan telekomunikasi yang beroperasi di Indonesia, PT Telekomunikasi X. Prosedur audit yang dilakukan terdiri dari uji-uji yang dapat memastikan apakah pendapatan tercatat wajar dan pencatatan telah dilakukan sesuai dengan PSAK 23 (Revisi 2010) Pendapatan. Bukti audit menunjukkan terdapat kesalahan dalam pengakuan pendapatan yang dilakukan oleh perusahaan. Tim audit mengusulkan dua ayat jurnal penyesuaian untuk memperbaiki kesalahan tersebut. Dengan mempertimbangkan seluruh bukti audit dan penyesuaian, tim audit akhirnya menyimpulkan bahwa pendapatan PT Telekomunikasi X telah disajikan secara wajar.

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ABSTRACT

This report discusses the audit of revenue for PT Telekomunikasi X, a telecommunication company in Indonesia. The conducted audit procedure consists of series of tests that ensure whether the revenue is fair and stated in accordance with PSAK 23 (Revisi 2010) Pendapatan. Audit evidences showed that there were some errors in revenue recognition. Auditors proposed two adjusting entries to correct the errors. Based on all audit evidences and adjustments, auditors concluded that the revenue of PT Telekomunikasi X is fairly presented., This report discusses the audit of revenue for PT Telekomunikasi X, a telecommunication company in Indonesia. The conducted audit procedure consists of series of tests that ensure whether the revenue is fair and stated in accordance with PSAK 23 (Revisi 2010) Pendapatan. Audit evidences showed that there were some errors in revenue recognition. Auditors proposed two adjusting entries to correct the errors. Based on all audit evidences and adjustments, auditors concluded that the revenue of PT Telekomunikasi X is fairly presented.]