

Proses audit atas pendapatan penjualan PT SJS = Audit process of sales revenue in PT SJS / Dewi Ahut Maribeth

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Abstrak

[ABSTRAK

Laporan magang ini membahas proses audit atas pendapatan penjualan kotor di PT SJS yang dilakukan oleh KAP TWR untuk keperluan konsolidasi induk perusahaan. PT SJS adalah salah satu perusahaan yang bergerak di bidang fast moving consumer goods, dan menggunakan basis akuntansi US Generally Accepted Accounting Principles (US GAAP). Dalam laporan ini dijelaskan penerapan pengendalian internal perusahaan dan proses penjualan PT SJS. Pemahaman tersebut menjadi dasar dalam mengaudit PT SJS. Berdasarkan proses audit yang dilakukan terdapat beberapa temuan audit, namun telah disimpulkan bahwa tidak ada salah saji yang material dan informasi keuangan sudah disiapkan berdasarkan US GAAP.

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ABSTRACT

This report explains the audit process of gross sales revenue in PT SJS that was performed by KAP TWR for consolidated financial report of PT SJS's parent. PT SJS is operating in fast moving consumer goods and using US Generally Accepted Accounting Principles (US GAAP) as accounting standard. This report explains internal control and sales cycle in PT SJS. This understanding is used to perform audit of sales revenue in PT SJS. Based on the audit processes that were performed, there are some findings, and auditor concluded that there is no material misstatement and financial information has been prepared based on US GAAP., This report explains the audit process of gross sales revenue in PT SJS that was performed by KAP TWR for consolidated financial report of PT SJS's parent. PT SJS is operating in fast moving consumer goods and using US Generally Accepted Accounting Principles (US GAAP) as accounting standard. This report explains internal control and sales cycle in PT SJS. This understanding is used to perform audit of sales revenue in PT SJS. Based on the audit processes that were performed, there are some findings, and auditor concluded that there is no material misstatement and financial information has been prepared based on US GAAP.]