

Audit atas pendapatan pada perusahaan manufaktur PT CC = Audit of manufacturing company PT CC revenue / Stephanie Simatupang

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Abstrak

[ABSTRAK

Laporan magang ini membahas audit atas akun pendapatan pada laporan keuangan perusahaan manufaktur kaleng PT CC untuk periode yang berakhir pada periode 31 Desember 2014. Proses audit dilakukan oleh KAP TWL dan mencakup perencanaan, pengumpulan bukti, pengujian, hingga penyelesaian audit.

Berdasarkan hasil audit, disimpulkan bahwa akun pendapatan PT CC maupun laporan keuangan secara keseluruhan telah bebas dari salah saji material. Perlakuan akuntansi atas akun pendapatan PT CC juga telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK). Maka dari itu, KAP TWL memberikan opini wajar tanpa pengecualian atas laporan keuangan PT CC. Audit yang dilakukan oleh KAP TWL telah sesuai dengan standar audit dan teori yang berlaku di Indonesia.

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ABSTRACT

This report aims to explain about the audit process of revenue account in the financial statement of a can manufacturing company called PT CC for the period ended 31 December 2014. The audit that was performed by KAP TWL consisted of audit planning, gathering audit evidence, testing, and completion phase. Based on the audit, it was concluded that revenue account of PT CC's financial statement was free from material misstatement. The accounting treatment of revenue account and the whole financial statement were also had been agreed to Pernyataan Standar Akuntansi Keuangan (PSAK). Therefore, KAP TWL gave an unmodified opinion to PT CC's financial statement. The audit, performed by KAP TWL had also been agreed to audit standard and theories adopted in Indonesia.;This report aims to explain about the audit process of revenue account in the financial statement of a can manufacturing company called PT CC for the period ended 31 December 2014. The audit that was performed by KAP TWL consisted of audit planning, gathering audit evidence, testing, and completion phase. Based on the audit, it was concluded that revenue account of PT CC's financial statement was free from material misstatement. The accounting treatment of revenue account and the whole financial statement were also had been agreed to Pernyataan Standar Akuntansi Keuangan (PSAK). Therefore, KAP TWL gave an unmodified opinion to PT CC's financial statement. The audit, performed by KAP TWL had also been agreed to audit standard and theories adopted in Indonesia., This report aims to explain about the audit process of revenue account in the

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