

Audit atas Penjualan pada PT. SMI = Audit of Revenue of PT. SMI

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai prosedur audit yang dilakukan oleh KAP FHS terhadap penjualan PT. SMI untuk periode yang berakhir pada tanggal 31 Desember 2014. Pembahasan dimulai dari pemahaman terhadap siklus penjualan pada PT. SMI, penilaian dan pengujian atas pengendalian internal PT. SMI, dan pengujian substantif atas akun pendapatan atas penjualan. Selain itu, dibahas pula permasalahan yang terdapat pada siklus penjualan PT. SMI dan solusi yang diberikan oleh auditor KAP FHS. Berdasarkan hasil audit, laporan magang ini menyimpulkan bahwa terdapat permasalahan terkait kesalahan waktu dalam pengakuan pendapatan namun sifatnya tidak material dan telah dilakukan penyesuaian atas nilai salah saji tersebut. Prosedur audit yang dijalankan tim audit KAP FHS atas penjualan pada PT. SMI telah sesuai dengan teori dan standar audit yang berlaku.

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ABSTRACT

The internship report discusses about audit procedures conducted by KAP FHS against the revenue of PT. SMI for the period ended December 31st 2014. The discussion starts with an understanding of the revenue cycle at PT. SMI, assessment and test of internal controls PT. SMI, and test of substantive for revenue. In addition, it discusses the issues contained in the revenue cycle PT. SMI and solutions offered by the auditor of KAP FHS. Based on the results of the audit, this internship report concludes that there are problems related to timing errors in the revenue recognition, but its nature is not material and have made adjustments to the value of the misstatement. The audit procedures which are applied by KAP FHS has complied with the theory and the standards which prevail.;The internship report discusses about audit procedures conducted by KAP FHS

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