

Audit atas pendapatan, piutang, dan utang royalti PT KJA = Audit of revenue, receivable, and royalty payable of PT KJA

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Abstrak

[Laporan magang ini akan membahas tentang audit atas pendapatan, piutang serta utang royalti PT KJA untuk engagement periode 2014 oleh KAP MMF. Lebih jauh lagi laporan magang ini membahas mengenai pengendalian internal PT KJA, kebijakan akuntansi terkait pendapatan piutang dan utang royalti PT KJA, serta prosedur audit yang dilakukan oleh KAP MMF. Berdasarkan hasil proses audit, dijelaskan bahwa PT KJA telah melakukan pengendalian internal yang memadai untuk meminimalisir risiko salah saji material pada laporan keuangan. Disimpulkan juga bahwa kebijakan akuntansi yang diterapkan KAP MMF sudah sesuai dengan PSAK dan prosedur audit yang dilakukan oleh KAP MMF telah sesuai dengan standar audit internasional.

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This report is aimed to explain audit process of revenue, receivable, and royalty payable of PT KJA for period 2014 by KAP MMF. Furthermore, this report explains about PT KJA's internal control, accounting policies of PT KJA, and audit procedures which are done by KAP MMF. Based on audit process, internal control procedures which are done by PT KJA are effective and material misstatement risk in financial report could be reduced. This report concludes that accounting policies applied by PT KJA are appropriate with Indonesian Financial Accounting Standard and audit procedures implemented by KAP MMF are appropriate with International Standard of Auditing., This report is aimed to explain audit process of revenue, receivable, and royalty payable of PT KJA for period 2014 by KAP MMF. Furthermore, this report explains about PT KJA's internal control, accounting policies of PT KJA, and audit procedures which are done by KAP MMF. Based on audit process, internal control procedures which are done by PT KJA are effective and material misstatement risk in financial report could be reduced. This report concludes that accounting policies applied by PT KJA are appropriate with Indonesian Financial Accounting Standard and audit procedures implemented by KAP MMF are appropriate with International Standard of Auditing.]