

# Audit atas akun pendapatan dan pengakuan pendapatan pada PT SAS Indonesia = Audit of revenue and revenue recognition of PT SAS Indonesia / Savira Lyanie Syaquia

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## Abstrak

[<b>ABSTRAK</b><br>

Laporan magang ini membahas tentang proses audit atas akun pendapatan pada PT SAS Indonesia sebagai salah satu perusahaan manufaktur minuman ringan yang sedang berkembang di Indonesia. Proses audit tersebut dilakukan untuk periode laporan keuangan yang berakhir pada tanggal 31 Desember 2014. Penulis juga melakukan analisis mengenai temuan audit yang terkait dengan akun pendapatan selama tahun 2014. Berdasarkan analisis, prosedur audit yang dilakukan KAP STU telah sesuai dengan teori dan hasil audit menunjukkan bahwa PT SAS melakukan kesalahan pencatatan atas akun pendapatan.

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<b>ABSTRACT</b><br>

The report aims to explain the audit process of revenue of PT SAS Indonesia as one of the developing company in Indonesia. The audit process held for December 31st, 2014 period and done by KAP STU as auditor. After a whole explanation about the audit process and its internal control, the Author did an analysis about audit findings related to revenue account for year of 2014. Based on the analysis, it can be concluded that KAP STU has done the audit based on audit theory and standard. Audit findings show PT SAS recorded its revenue account unusually where some material misstatements exist due to its lack of internal control.;The report aims to explain the audit process of revenue of PT SAS Indonesia as one of the developing company in Indonesia. The audit process held for December 31

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