

Audit atas piutang pada PT PQRS = Audit of receivables of PT PQRS

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Abstrak

[ABSTRAK

Laporan magang ini membahas proses audit atas piutang PT PQRS yang dilakukan oleh KAP ABC untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci, laporan magang ini membahas mengenai kebijakan akuntansi PT PQRS, prosedur audit atas piutang, analisis atas kebijakan akuntansi PT PQRS, dan analisis prosedur audit termasuk manajemen audit KAP ABC. Berdasarkan hasil proses audit, dijelaskan bahwa kebijakan akuntansi atas piutang PT PQRS telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku, serta prosedur audit yang dilakukan oleh KAP ABC atas piutang telah sesuai dengan teori dan standar audit yang berlaku.

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ABSTRACT

The report is aimed to explain the audit process of receivables of PT PQRS done by KAP ABC for the period ended December 31st, 2014. Furthermore, the report discusses the accounting policies of PT PQRS, audit procedures of receivables, analysis of accounting policies of PT PQRS, and analysis of audit procedures include management audit done by KAP ABC. Based on the result of audit process, the policies of receivables of PT PQRS have complied with the Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by the KAP ABC, have complied with the theory and the standards which prevail. ;The report is aimed to explain the audit process of receivables of PT PQRS done by KAP ABC for the period ended December 31st, 2014. Furthermore, the report discusses the accounting policies of PT PQRS, audit procedures of receivables, analysis of accounting policies of PT PQRS, and analysis of audit procedures include management audit done by KAP ABC. Based on the result of audit process, the policies of receivables of PT PQRS have complied with the Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by the KAP ABC, have complied with the theory and the standards which prevail. ;The report is aimed to explain the audit process of receivables of PT PQRS done by KAP ABC for the period ended December 31st, 2014. Furthermore, the report discusses the accounting policies of PT PQRS, audit procedures of receivables, analysis of accounting policies of PT PQRS, and analysis of audit procedures include management audit done by KAP ABC. Based on the result of audit process, the policies of receivables of PT PQRS have complied with the Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by the KAP ABC, have complied with the theory and the standards which prevail. , The report is aimed to explain the audit process of receivables of PT PQRS done by KAP ABC for the period ended December 31st, 2014. Furthermore, the report discusses the accounting policies of PT PQRS, audit procedures of receivables, analysis of accounting policies of PT PQRS, and analysis of audit procedures include management audit done by KAP ABC. Based on the result of audit process, the policies of receivables of PT PQRS have complied with the Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by the KAP ABC, have complied with the theory and the standards which prevail.]