

Prosedur audit atas siklus pendapatan dan piutang usaha PT MAR = Audit procedures for revenue and receivables in PT MAR / Mario Rinaldi Rachmat

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai prosedur audit KAP RIO atas akun penjualan dan piutang usaha PT MAR, perusahaan manufaktur yang memproduksi kulit untuk keperluan otomotif dan furniture, untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci, dibahas mengenai kebijakan akuntansi, prosedur audit, temuan audit, serta analisis atas siklus pendapatan dan piutang PT MAR dan proses audit KAP RIO. Berdasarkan hasil proses audit, ditemukan jika pengakuan pendapatan PT MAR tidak sesuai dengan PSAK 23, serta terdapat beberapa potensi kecurangan yang ditemukan dari proses penjualan PT MAR, namun kebijakan akuntansi lainnya atas pendapatan dan piutang usaha PT MAR telah sesuai dengan PSAK 23, 50, 55, dan 60, serta prosedur audit yang dijalankan tim audit KAP RIO telah sesuai dengan standar ISA yang berlaku.

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ABSTRACT

This internship report explains the audit process of KAP RIO on revenue and receivables cycle in PT MAR, a manufacture company producing leather for automotive and furniture industry, for the period ended December 31st, 2014.

Furthermore, the report discusses the accounting policies, audit procedures, audit findings and analysis of revenue and receivables cycle of PT MAR. Based on the result of audit process, the revenue recognition of PT MAR is not in accordance with PSAK 23. There are also several potential fraud from sales of PT MAR.

However, the other accounting policies on revenue and receivables of PT MAR have been in accordance with PSAK 23, 50, 55, 60 and also audit procedures from KAP RIO have been in accordance with the applicable ISA standard. , This internship report explains the audit process of KAP RIO on revenue and receivables cycle in PT MAR, a manufacture company producing leather for automotive and furniture industry, for the period ended December 31st, 2014.

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