

Audit atas penjualan real estat pada KSO AB = Audit of sales of real estate KSO AB / Syifa Rahmaliya

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Abstrak

[ABSTRAK

Laporan ini membahas praktik kerjasama operasi yang dilakukan oleh KSO AB dan proses audit terhadap penjualan real estat KSO AB untuk periode 31 Desember 2014. Pendapatan KSO AB sebagai perusahaan real estat diperoleh dari penjualan atas tanah dan bangunan. Proses audit dilaksanakan berdasarkan Audit Manual KAP ABC yang telah sesuai dengan standar ISA. Selama melakukan audit, auditor melihat kesesuaian kebijakan pencatatan akuntansi perusahaan dan metode pengakuan pendapatan dengan Pernyataan Standar Akuntansi Keuangan (PSAK) No.44 Tahun 1997, sebagai standar akuntansi yang berlaku di Indonesia. Hasil audit menunjukkan tidak ada temuan audit terkait penjualan real estat, hanya terdapat perubahan metode pengakuan pendapatan dari tahun sebelumnya dikarenakan KSO AB ingin segera mengakui pendapatan atas transaksi penjualan unit real estatnya.

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ABSTRACT

This report explains about the practice of joint operation conducted by KSO AB and audit process of sales of real estate KSO AB for the period of 31 December 2014. KSO AB revenues as real estate company acquired from the sale of land and buildings. Audit process are implemented based on KAP ABC Audit Manual which appropriate with ISA standar. During perform the audit, auditor analyze company accounting policies and revenue recognition method conformity with PSAK 44 (1997), as accounting standard that applied in Indonesia. The audit results showed that there is no audit finding related to the sale of real estate to be found, there is only changes in revenue recognition method from the previous year because KSO AB wants to recognize the sales of real estate immediately., This report explains about the practice of joint operation conducted by KSO AB and audit process of sales of real estate KSO AB for the period of 31 December 2014. KSO AB revenues as real estate company acquired from the sale of land and buildings. Audit process are implemented based on KAP ABC Audit Manual which appropriate with ISA standar. During perform the audit, auditor analyze company accounting policies and revenue recognition method conformity with PSAK 44 (1997), as accounting standard that applied in Indonesia. The audit results showed that there is no audit finding related to the sale of real estate to be found, there is only changes in revenue recognition method from the previous

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