

Audit atas pendapatan dan piutang PT IMM = Audit of revenue and receivables of PT IMM / Mohamad Raditya

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Abstrak

[ABSTRAK

Laporan magang ini membahas proses audit atas pendapatan dan piutang yang dilakukan oleh KAP XYZ terhadap PT IMM untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci, dibahas mengenai kebijakan akuntansi, prosedur audit, serta analisis atas siklus pendapatan dan piutang PT IMM dan proses audit KAP XYZ. Berdasarkan hasil proses audit, dijelaskan bahwa kebijakan akuntansi atas pendapatan dan piutang PT IMM telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku, serta prosedur audit yang dijalankan tim audit KAP XYZ atas siklus pendapatan dan piutang PT IMM telah sesuai dengan teori dan standar yang berlaku.

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ABSTRACT

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