

## Audit terhadap piutang dagang PT XY = Audit of trade receivable PT XY / Adika Wiroyudo

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### Abstrak

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

Laporan magang ini membahas proses audit atas pendapatan dan piutang yang dilakukan oleh KAP AB atas Engagement PT XY untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci, dibahas mengenai kebijakan akuntansi, prosedur audit, temuan audit, serta analisis atas pencatatan piutang dagang PT XY dan proses audit KAP AB. Berdasarkan hasil proses audit, dijelaskan bahwa kebijakan akuntansi atas piutang dagang PT XY telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku, serta prosedur audit yang dijalankan tim audit KAP AB atas piutang dagang PT XY telah sesuai dengan International Standards on Auditing (ISA).

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<b>ABSTRACT</b><br>

This internship report discusses the process of audit of revenue and receivables conducted by the KAP AB on Engagement PT XY for the period ended December 31, 2014. In more detail, discussed the accounting policies, audit procedures, audit findings, and an analysis of the recording of accounts receivable PT XY and audit processes KAPAB. Based on the results of the audit process, explained that the accounting policy for trade receivable PT XY has been in accordance with Statement of Financial Accounting Standards (PSAK) is valid, as well as audit procedures that run the audit team KAP AB on accounts receivable PT XY are in accordance with International Standards on Auditing (ISA). , This internship report discusses the process of audit of revenue and receivables conducted by the KAP AB on Engagement PT XY for the period ended December 31, 2014. In more detail, discussed the accounting policies, audit procedures, audit findings, and an analysis of the recording of accounts receivable PT XY and audit processes KAPAB. Based on the results of the audit process, explained that the accounting policy for trade receivable PT XY has been in accordance with Statement of Financial Accounting Standards (PSAK) is valid, as well as audit procedures that run the audit team KAP AB on accounts receivable PT XY are in accordance with International Standards on Auditing (ISA). ]