

Audit atas siklus pendapatan dan piutang PT DEF-T = Audit on revenue and receivables cycle of PT DEF-T / Libertina Judith Chrisianty

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Abstrak

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Laporan magang ini ingin memberi wawasan baru mengenai pengakuan pendapatan dalam perusahaan utilitas beserta proses auditnya. PT DEF-T sebagai penyedia listrik di salah satu kota di Indonesia mengharuskan adanya instalasi sebelum menyalurkan listrik ke pelanggan, dan kemudian menjual tenaga listrik dengan metode pascabayar dan prabayar yang berbeda dari metode penjualan secara umum. Di akhir perikatan, KAP ABC memberikan opini wajar tanpa pengecualian atas laporan keuangan PT DEF-T yang telah disajikan secara wajar sesuai standar akuntansi yang berlaku.

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ABSTRACT

This internship report aims to give broader understanding of revenue recognition in utility companies along with the audit process. DEF-T as an electricity provider in one of cities in Indonesia requires installation to further provide electricity for the customers, and later sell the electricity by postpaid and prepaid sales methods which differ from common sales method of goods and services. In the end of engagement, KAP ABC gave unqualified opinion on PT DEF-T's financial statement that has been fairly presented based on prevailing accounting standards., This internship report aims to give broader understanding of revenue recognition in utility companies along with the audit process. DEF-T as an electricity provider in one of cities in Indonesia requires installation to further provide electricity for the customers, and later sell the electricity by postpaid and prepaid sales methods which differ from common sales method of goods and services. In the end of engagement, KAP ABC gave unqualified opinion on PT DEF-T's financial statement that has been fairly presented based on prevailing accounting standards.]