

Prosedur audit atas akun pendapatan PT PES = Audit procedures of revenue account in PT PES

Cahyaning Satyka, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20423862&lokasi=lokal>

Abstrak

Laporan Magang ini menjelaskan serta menganalisis terkait prosedur audit yang dilakukan oleh KAP USI atas PT PES untuk periode Januari ? Agustus 2015 atau biasa disebut dengan audit interim. PT PES merupakan perusahaan yang bergerak dalam jual beli bahan bakar minyak berjenis diesel. Pendapatan PT PES berasal dari penjualan minyak tersebut di Indonesia. Analisis yang dilakukan adalah membandingkan antara praktik audit yang dilaksanakan KAP USI dengan standar audit yang berlaku, yaitu International Standards on Auditing (ISA).

Laporan magang ini secara khusus menganalisis prosedur audit atas akun pendapatan PT PES yang terdiri dari penilaian risiko, pengecekan kelengkapan buku besar perusahaan, dan uji substantif. Selama periode interim, prosedur audit yang dilakukan antara lain tahap perencanaan audit, memahami dan mengevaluasi lingkungan bisnis dan pengendalian internal klien, menilai risiko audit, dan memberikan tanggapan atas risiko tersebut. Berdasarkan analisis yang dilakukan, dapat diambil kesimpulan bahwa KAP USI telah melakukan prosedur audit yang sesuai dengan ISA.

.....

The purpose of this internship report is to explain and analyze the audit procedure conducted by KAP USI over PT PES for the period of January-August 2015 or usually being called as interim audit. PT PES is the company which sells and distributes the oil-diesel type in Indonesia. PT PES earns their main revenue by selling the oil to all areas in Indonesia. The analysis performed in this internship report is to compare audit procedures performed by KAP USI to International Standards on Auditing (ISA).

This internship report specifically analyzes audit procedure performed for PT PES's revenue account which consists of risk assessment, general ledger completeness check and substantive test. During interim audit, audit procedures performed are consists of audit planning stage, understanding and evaluating business environment and client's internal control, assessing audit risk and give an appropriate response towards the risk. Based on the analysis towards audit procedure conducted by KAP USI on PT PES, writer concludes that KAP USI has performed the audit in accordance with International Standards on Auditing.