

## Audit terhadap pendapatan PT NAU = Audit of revenue PT NAU

Natria Rachma Utami, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20434311&lokasi=lokal>

---

### Abstrak

#### **ABSTRAK**

Laporan magang ini membahas proses audit atas pendapatan yang dilakukan oleh KAP TPS atas Engagement NAU 2015 untuk periode yang berakhir pada tanggal 30 November 2015. Di laporan tersebut dibahas mengenai kebijakan akuntansi, prosedur audit, temuan audit, serta analisis atas pendapatan PT NAU khususnya pada unit bisnis NCL dan proses audit KAP TPS. Berdasarkan hasil proses audit, dijelaskan bahwa kebijakan akuntansi atas pendapatan PT NAU telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku, serta prosedur audit yang dijalankan tim audit KAP TPS atas pendapatan PT NAU telah sesuai dengan teori dan standar yang berlaku.

---

#### **ABSTRACT**

The report aims to explain the audit process of Revenue done by KAP TPS on Engagement NAU 2015 for the period ended November 30th, 2015. Furthermore, the report discusses the accounting policies, audit procedures, audit findings as well as analysis of revenue PT NAU especially business unit NCL and the audit process done by KAP TPS. Based on the result of the audit process, the policies of revenue PT NAU have complied with the Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by the KAP TPS, have complied with the theory and the standards which prevail.;