

Audit atas akun utang dagang dan kas setara kas PT MOD = Audit procedures on account payable and cash cash equivalent in PT MOD

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Abstrak

Laporan magang ini menganalisis proses audit atas pendapatan yang dilakukan oleh KAP DED atas perikatan MOD 2015 untuk periode yang berakhir pada tanggal 30 Desember 2015. Di laporan tersebut dibahas mengenai kebijakan akuntansi, prosedur audit, temuan audit, serta analisis atas utang dagang dan kas & setara kas PT MOD dan proses audit KAP DED. Berdasarkan hasil proses audit, dijelaskan bahwa kebijakan akuntansi atas pendapatan PT MOD telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku, serta prosedur audit yang dijalankan tim audit KAP DED atas utang dagang dan kas & setara kas PT MOD telah sesuai dengan teori dan standar yang berlaku.

.....The report aims to explain the audit process of Revenue done by KAP DED on Engagement MOD 2015 for the period ended December 31th, 2015. Furthermore, the report discusses the accounting policies, audit procedures, audit findings as well as analysis of account payable and cash & cash equivalent PT MOD and the audit process done by KAP DED. Based on the result of the audit process, the policies of account payable and cash & cash equivalent PT MOD have complied with the Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by the KAP DED, have complied with the theory and the standards which prevail.