

Audit for revenue of PT DAL performed by KAP BLU = Audit atas pendapatan pada PT DAL dilaksanakan oleh KAP BLU

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Abstrak

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Laporan magang ini menjelaskan proses audit yang dilakukan KAP BLU terhadap akun pendapatan PT DAL yaitu perusahaan pengelola aset milik negara. Prosedur audit dirancang oleh auditor dengan berpedoman pada manual audit BLU Internasional. Tim audit melakukan tes uji untuk memastikan apakah pendapatan tercatat secara wajar. Dengan mempertimbangkan seluruh bukti audit dan penyesuaian, tim audit akhirnya menyimpulkan bahwa pendapatan PT DAL telah disajikan secara wajar. Selain itu, tim audit juga menyimpulkan bahwa prosedur audit yang diterapkan telah sesuai dengan standar yang berlaku.

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ABSTRACT

This internship report discusses the audit process performed by KAP BLU for revenue account of PT DAL, a state-owned asset management company. The audit procedures were designed based on the audit manual of BLU International. The audit team performed series of tests to ensure whether the revenue is fairly stated. By considering all audit evidences and adjustments, the audit team finally concluded that the revenue of PT DAL has been fairly stated. In addition, the audit team also deduced that the audit procedure performed was already in accordance with the prevailing standards.