

Prosedur audit atas akun pendapatan dan piutang PT AL = Audit procedures for revenue and receivable of PT AL

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Abstrak

Laporan Magang ini membahas mengenai prosedur audit atas akun pendapatan dan piutang pada PT A1, yang merupakan salah satu perusahaan penyedia infrastuktur jaringan telekomunikasi di Indonesia. Pembahasan dimulai dari pemahaman proses bisnis PT A1, penilaian dan pengujian pengendalian internal diikuti dengan pengujian substantif atas akun pendapatan dan piutang. Dibahas pula permasalahan piutang perusahaan beserta penyelesaiannya terkait homologasi. Laporan Magang ini menyimpulkan bahwa prosedur audit yang dilakukan oleh KAP telah sejalan dengan standar audit yang berlaku di Indonesia. Selain itu, hasil audit yang ada menyimpulkan bahwa pendapatan dan piutang PT A1 telah disajikan secara wajar dan sesuai dengan PSAK.

.....This internship report discusses audit procedures for revenue and receivable of PT A1, which is a telecommunication network infrastructure provider company in Indonesia. The discussions start with understanding the business cycle of PT A1, assessment and test of internal control, followed by test of substantive for revenue and receivable. This report also discusses the issue regarding company's receivable and its solutions concerning homologation. This internship report concludes that the audit procedures performed by KAP are in accordance with auditing standards applicable in Indonesia. In addition, the results of audit procedures performed conclude that revenue and receivable of PT A1 are presented fairly and have complied with IFRS.