

## Prosedur audit atas pendapatan PT RBS = Audit procedure for revenue of PT RBS

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### Abstrak

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Laporan ini membahas mengenai prosedur audit yang dilakukan KAP IEW terhadap pendapatan PT RBS yang bergerak di bidang peralatan bertenaga, produk otomotif, sistem pengamanan, serta teknologi pemanas. Audit dilaksanakan untuk tahun fiskal 2016 dan berdasarkan IEW Audit Guide yang telah sesuai dengan ISA. Selain membahas prosedur audit, laporan ini juga membahas siklus pendapatan PT RBS dan kesesuaiannya dengan PSAK 23. Berdasarkan analisis yang dilakukan, masih terdapat ketidaksesuaian dalam proses pengakuan pendapatan PT RBS dengan PSAK 23 yang menimbulkan risiko pengakuan pendapatan lebih awal. Walaupun demikian, tidak terdapat salah saji yang material pada akun pendapatan PT RBS, sehingga disimpulkan bahwa pendapatan PT RBS telah dinyatakan dengan wajar. Kata kunci: Audit, pendapatan, penjualan

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**ABSTRACT**

This report discusses the audit procedures conducted by IEW Public Accountant Firm on PT RBS 39 s revenues which sells power tools, automotive products, security systems, and heating technology. Audit was conducted for fiscal year 2016 and are based on the IEW Audit Guide that is in compliance with ISA. In addition to discussing audit procedures, this report also discusses revenue cycle of PT RBS and its compliance with PSAK 23. Based on the analysis, there was still a discrepancy in the process of recognizing PT RBS 39 s revenues with PSAK 23 which raised the risk of early revenue recognition. However, there was no material misstatement on PT RBS 39 s revenue, so it was concluded that PT RBS 39 s revenue has been reasonably stated. Key words Audit, revenue, sales