

## Analisis prosedur audit dan penerapan standar akuntansi kontrak konsesi jasa = Analysis of audit procedures and accounting implementation of concession service contract

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### Abstrak

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Laporan magang ini menganalisis prosedur audit dilakukan oleh KAP RICH kepada akun Aset Takberwujud PT KKL dan penerapan akuntansi kontrak konsesi jasa. Berdasarkan analisis yang telah dilakukan, terdapat temuan terkait dengan sewa dibayar dimuka, prestasi kerja, dan temuan lainnya, namun telah dilakukan koreksi sehingga secara keseluruhan kontrak konsesi jasa telah diungkapkan dan disajikan sesuai dengan ISAK 16 tentang Konsesi Jasa, dan PSAK 19 tentang Aset Takberwujud. Proses audit juga telah dilakukan sesuai dengan prosedur yang ditetapkan dan sesuai dengan standar audit.

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**ABSTRACT**

This report is purposed to analyze the audit procedure of intangible asset of PT KKL and accounting implementation of concession service contract. Based on the analysis, there were some findings related to prepaid rent, work performance and other findings, but has been corrected with the result that overall concession service contract was disclosed and presented agree with ISAK 16 about concession service and PSAK 19 about intangible assets. Audit procedure had been done which agree with the audit standard.