

Proses audit atas akun pendapatan piutang usaha PT. SMA = The Audit process over revenue and account receivable of PT. SMA

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Abstrak

ABSTRAK

Laporan magang ini membahas proses audit KAP FZD atas akun pendapatan dan Piutang usaha PT SMA untuk periode yang berakhir pada 31 Desember 2016. Proses audit dilaksanakan berdasarkan Audit Manual FZD yang telah mengacu pada standar audit yang berlaku. Pada tahap audit lapangan, dibahas mengenai prosedur audit atas akun pendapatan dan piutang usaha. Prosedur audit yang dilakukan adalah prosedur substantif, yang terdiri dari prosedur analitis substantif dan pengujian rincian. Hasil audit menunjukkan bahwa tidak terdapat salah saji material pada laporan keuangan PT SMA

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ABSTRACT

This internship report discusses mainly about audit process that is performed by FZD accounting firm on revenue and accounts receivable accounts of PT SMA on the period ended December 31st 2016. The audit process is performed based on Manual Audit of FZD that has been based on applicable audit standard. On the field audit stage, it is discussed about audit procedure on revenue and accounts receivable accounts. Audit process that has been performed includes substantive procedure, which include analytical substantive procedure and test of detail. The audit process shows that there is no material misstatement on the financial statements of PT SMA.