

Audit atas pendapatan PT Hasya = Audit procedures of revenue PT Hasya

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Abstrak

ABSTRAK

Laporan magang ini membahas tentang prosedur audit yang dilakukan KAP NTH Indonesia terhadap akun pendapatan untuk perusahaan penyedia jasa pertunjukan film yaitu PT HASYA periode 31 Desember 2016. Fokus pembahasan terletak pada kebijakan akuntansi atas akun pendapatan yang diterapkan oleh PT HASYA, dan prosedur audit yang dilakukan KAP NTH Indonesia terhadap akun pendapatan PT HASYA, serta analisisnya. Berdasarkan hasil audit, akun pendapatan PT HASYA telah disajikan secara wajar dan sesuai dengan Pernyataan Standar Akuntansi Keuangan PSAK No. 23 2014 . Hasil dari analisis, proses audit yang dijalankan KAP NTH Indonesia terhadap akun pendapatan PT HASYA telah dilakukan sesuai dengan teori dan standar audit yang berlaku.

ABSTRACT

The internship report is aimed to explain the KAP NTH Indonesia rsquo s audit process of revenue account for film service provider company called PT HASYA for period ended December 31, 2016. Focus of the report lies on accounting policies for revenue account applied by PT HASYA and audit process of revenue account performed by KAP NTH Indonesia, as well as the analysis. Based on the result of audit process, revenue account is fairly stated and in accordance with Indonesian Financial Accounting Standard. In addition, based on the analysis, audit process of revenue account that performed by KAP NTH Indonesia, have complied with theory and auditing standard which prevail.