

Proses audit atas akun pendapatan dan piutang usaha PT SNO - perusahaan industri produk kertas = Audit process of revenue and receivables in PT SNO paper product industry company

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Abstrak

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Laporan magang ini menjelaskan perlakuan akuntansi dan prosedur audit atas pendapatan dan piutang usaha pada PT SNO, sebuah perusahaan yang bergerak di industri produk kertas. Perlakuan akuntansi dan analisis atas pendapatan dan piutang usaha PT SNO didasarkan pada PSAK. Auditor hanya melakukan prosedur substantif dan pengujian terinci atas saldo pendapatan dan piutang usaha. Prosedur audit didasarkan pada pedoman audit KAP MTH. Berdasarkan hasil proses audit, kebijakan akuntansi atas pendapatan dan piutang usaha PT SNO telah sesuai dengan standar akuntansi di Indonesia, dan prosedur audit yang dijalankan tim audit KAP MTH telah sesuai dengan standar ISA yang berlaku.

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ABSTRACT

This internship report explains the accounting treatment and audit procedure of revenue and accounts receivable at PT SNO, a company in the field of paper product industry. The accounting treatment and analysis of revenue and accounts receivables at PT SNO is based on PSAK. Auditor just perform substantive procedures and test of details of revenue and accounts receivable balances. Audit procedures are based on audit guidelines, KAP MTH Audit Manual. Based on the results of the audit process, the accounting policies of PT SNO 39 s revenue and accounts receivable are in accordance with accounting standards in Indonesia, and audit procedures carried out by the KAP MTH audit team are in accordance with ISA standards.