

Prosedur audit pendapatan management fee perusahaan manajemen investasi PT ABC = Audit procedure on management fee revenue of investment management company PT ABC

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Abstrak

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Laporan ini membahas proses audit yang dilaksanakan oleh KAP PQR atas pendapatan management fee PT ABC, sebuah perusahaan manajemen investasi yang mengelola dana kolektif dan aset nasabah individual. Proses audit yang dilaksanakan mengacu pada PQR Audit Guide PAG yang telah disesuaikan dengan Standar Audit SA . Selama proses audit, prosedur konfirmasi piutang tidak berjalan sesuai dengan rencana sehingga diperlukannya prosedur alternatif. Hasil audit menunjukkan bahwa pengendalian dan pengungkapan yang terkait dengan pendapatan management fee PT ABC telah disajikan dengan wajar dalam semua hal yang material tanpa adanya penyesuaian.

ABSTRACT

This report discusses about the audit process by KAP PQR on management fee revenue of PT ABC, an investment management company that manages mutual funds and discretionary clients rsquo assets. The audit process that was done is based on PQR Audit Guide PAG , which has been adjusted to International Standards on Auditing ISA . During the audit process, the procedure to confirm account receivables did not go as planned thus causing an alternative procedure to be done. The audit result shows that the control and disclosure of PT ABC that is related to management fee revenue has been presented fairly in all material respects.