

Analisis kebijakan akuntansi, PPN, dan prosedur audit atas pendapatan jual beli mobil bekas (Studi kasus pada PT LHJ)= Analysis of accounting policies, VAT, and audit procedures on revenue sales and purchase of used cars (Case study at PT LHJ)

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Abstrak

Laporan magang menganalisis kebijakan akuntansi, PPN, dan prosedur audit atas akun pendapatan PT LHJ, sebuah perusahaan jual beli mobil bekas. Analisis atas pendapatan PT LHJ didasarkan pada PSAK 23 dan PPN atas pendapatan didasarkan atas peraturan perpajakan khususnya PMK-74/PMK.03/2010 tentang Penghitungan Pajak Masukan yang dapat Dikreditkan Bagi Pengusaha Kena Pajak yang Melakukan Kegiatan Usaha Tertentu. Prosedur audit dianalisis kesesuaiannya dengan standar audit secara umum. Berdasarkan analisis yang dilakukan, perlakuan akuntansi atas akun pendapatan telah sesuai dengan PSAK 23 dan PPN atas pendapatan telah sesuai dengan peraturan perpajakan khususnya PMK-74/PMK.03/2010. Prosedur audit juga telah sesuai dengan standar audit dan tidak terdapat salah saji material sehingga dapat disimpulkan bahwa akun pendapatan dan PPN telah disajikan dengan wajar.

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The internship report analyzes the accounting policies, VAT, and audit procedures of PT LHJ's revenue account, a used car buying company. The analysis of PT LHJ's earnings is based on PSAK 23 and VAT on income based on tax regulations especially PMK-74/PMK.03/2010 concerning Income Tax Calculation that can be credited to Taxable Entrepreneur conducting Certain Business Activities. Audit procedures are analyzed in accordance with general audit standards. Based on the analysis performed, the accounting treatment of income account has been in accordance with PSAK 23 and the income tax payable is in accordance with the tax regulations especially PMK-74 / PMK.03 / 2010. Audit procedures are also in compliance with audit standards and there is no material misstatement so it can be concluded that the income and the VAT accounts have been presented fairly.