

Audit akun pendapatan dan piutang usaha pada PT Ombak = Audit procedure on revenue and trade receivables of PT Ombak

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Abstrak

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Laporan magang ini membahas kesesuaian praktik akuntansi pendapatan dan piutang usaha serta prosedur audit yang dilakukan oleh KAP AR terhadap akun pendapatan dan piutang usaha PT Ombak. Praktik akuntansi atas pendapatan PT Ombak telah sesuai dengan PSAK 23, dan piutang usaha PT Ombak telah sesuai dengan PSAK 50, 55, dan 60. Prosedur audit yang dilakukan KAP AR telah sesuai dengan ISA dan teori audit yang berlaku.

ABSTRACT

This report discusses the appropriateness of the accounting practices of revenue and trade receivables as well as the audit procedure conducted by KAP AR towards PT Ombak's revenue and trade receivables. Accounting practices of PT Ombak's revenue have complied with PSAK 23 and trade receivables of PT Ombak have complied with PSAK 50, 55, and 60. The audit procedure performed by KAP AR are in accordance with ISA and audit theory.