

Analisis prosedur audit atas pendapatan kontrak konstruksi PT YH = Analysis of audit procedures for construction contract in PT YH

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Abstrak

ABSTRAK

Laporan magang ini membahas prosedur audit yang dilakukan KAP LIA atas pendapatan kontrak konstruksi PT YH pada laporan keuangan tahun 2017 serta menganalisis kesesuaian proses audit tersebut dengan teori dan standar audit yang berlaku secara umum. Proses audit dilakukan menggunakan LIA Audit Manual yang dibentuk berdasarkan International Standard on Auditing ISA . Hasil audit menunjukkan bahwa meskipun terdapat beberapa defisiensi atas pengendalian PT YH, namun hasil audit menyimpulkan bahwa pendapatan kontrak konstruksi PT YH telah diukur, diakui, dan diungkapkan secara wajar. Berdasarkan analisis yang telah dilakukan, prosedur audit KAP LIA secara keseluruhan telah sesuai dengan teori dan standar audit yang berlaku. Namun, terdapat prosedur pengujian atas pengendalian yang dilewati oleh auditor akibat keterbatasan waktu.

ABSTRACT

The internship report is aimed to discuss the audit procedure done by KAP LIA for PT YH's construction contract revenue for the period ended December 31st 2017 and analyze its compatibility with generally accepted theories and audit standards. The audit procedure followed KAP LIA Audit Manual which was established based on International Standards on Auditing ISA . Based on audit result, it showed that although there were few deficiencies in its internal control, PT YH has recognized, measured, and disclosed its contract construction revenue fairly. From the analysis conducted, KAP LIA's audit procedures have been in accordance with the applicable audit theory. However, there is a test procedure for the controls passed by the auditor due to time constraints