

Prosedur audit atas siklus pendapatan PT XYZ = Audit procedure for revenue in PT XYZ

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Abstrak

Laporan magang ini membahas mengenai prosedur audit KAP OPQ atas akun penjualan PT XYZ, sebuah perusahaan maskapai penerbangan 31 Desember 2017. Secara lebih rinci, dibahas mengenai kebijakan akuntansi, prosedur audit, temuan audit, serta analisis atas siklus pendapatan PT XYZ dan proses audit KAP OPQ. Berdasarkan hasil proses audit, pengakuan pendapatan PT XYZ telah sesuai dengan PSAK 23, tetapi terdapat kelemahan internal control yang ditemukan dari proses penjualan PT XYZ, namun kebijakan akuntansi lainnya atas pendapatan PT XYZ telah sesuai dengan PSAK 23, serta prosedur audit yang dijalankan tim audit KAP OPQ telah sesuai dengan standar ISA yang berlaku.

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This internship report explains the audit process of KAP OPQ on revenue cycle in PT XYZ, an airlines company for the period ended December 31st, 2017. Furthermore, the report discusses the accounting policies, audit procedures, audit findings and analysis of revenue of PT XYZ. Based on the result of audit process, the revenue recognition of PT XYZ is in accordance with PSAK 23. There are also a weakness internal control from sales of PT XYZ. However, the other accounting policies on revenue from PT XYZ has been in accordance with PSAK 23 and also audit procedures from KAP OPQ has been in accordance with the applicable ISA standard.