

Analisis pengakuan pendapatan, prosedur audit, dan tinjauan pendapatan perusahaan pengangkut batu bara: studi kasus PT NSR = Analysis of revenue recognition, audit procedure and overview the revenue of coal shipping company: case study of PT NSR

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Abstrak

Laporan magang ini membahas tinjauan pendapatan pada perusahaan pengangkut batu bara, analisis pengakuan pendapatan, dan analisis prosedur audit interim yang dilakukan oleh KAP SYR atas pendapatan PT NSR periode Januari-Juni 2018. Analisis dilakukan dengan membandingkan antara pengakuan pendapatan dengan standar akuntansi pendapatan yang berlaku. Analisis prosedur audit KAP SYR dilakukan dengan membandingkan dengan standar audit yang berlaku. Berdasarkan analisis yang dilakukan, pengakuan pendapatan PT NSR telah sesuai dengan standar akuntansi yang berlaku. Selain itu, prosedur audit atas pendapatan PT NSR yang telah dilakukan KAP SYR juga telah sesuai dengan standar audit yang berlaku.

.....This internship report discusses about the overview revenue of coal shipping company, revenue recognition analysis, and audit procedure analysis of the revenue PT NSR on January-June 2018 period. The analysis is carried out by comparing the revenue recognition PT NSR with the applicable accounting standard. Audit procedures analysis performed by KAP SYR is being compared with the applicable auditing standards. Based on the analysis, the revenue recognition of PT NSR is in accordance with applicable accounting standards. In addition, the audit procedure for PT NSRs income that has been performed by KAP SYR has also been in accordance with the applicable audit standards.