

Evaluasi Penerapan Prosedur Audit untuk Pendapatan PT RTA = The Evaluation of Implementation of Audit Procedures for Revenue of PT RTA

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Abstrak

ABSTRAK

Laporan magang ini bertujuan untuk mengevaluasi penerapan prosedur audit yang dilakukan KAP RRR untuk pendapatan PT RTA pada periode yang berakhir tanggal 31 Desember 2018. PT RTA merupakan produsen dan eksportir logam timah serta mengoperasikan segmen usaha penambangan timah terintegrasi di Indonesia. Penerapan prosedur substantif untuk pendapatan PT RTA meliputi penyusunan lead schedule, pengujian cut off penjualan/piutang, dan pengujian transaksi pendapatan dari penjualan barang. Berdasarkan hasil pelaksanaan prosedur substantif, semua asersi telah dicapai secara wajar. Berdasarkan evaluasi temuan audit, akun pendapatan PT RTA telah disajikan secara wajar.

<hr><i>ABSTRACT</i>

This internship report aims to evaluate the implementation of audit procedures performed by KAP RRR for revenue of PT RTA for the period ended December 31, 2018. PT RTA is a producer and exporter of tin, and also operates an integrated tin mining business segment in Indonesia. The implementation of substantive procedures for revenue of PT RTA includes the preparation of lead schedule, testing of sales/account receivable cut off, and testing of revenue transactions from sale of goods. Based on the result of the implementation of substantive procedures, all assertions have been reasonably achieved. Based on the evaluation of the audit findings, the revenue of PT RTA has been presented fairly.<i>