

Evaluasi Prosedur Audit atas Akun Pendapatan Usaha pada Proyek Konstruksi PT TTR = Evaluation of the Audit Procedures for the Operating Revenues Account at PT TTR's Construction Project

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Abstrak

Laporan magang ini membahas dan mengevaluasi prosedur audit yang dilaksanakan KAP Maroon terhadap akun pendapatan usaha pada proyek konstruksi PT TTR. PT TTR merupakan perusahaan konstruksi di Indonesia dimana melaksanakan pekerjaan proyek konstruksi merupakan bisnis utama perusahaan. KAP Maroon menjalankan prosedur audit dengan mengacu pada Maroon *Audit Manual* yang telah mengadopsi ISA sebagai standar audit yang berlaku. Pengujian substantif dilakukan melalui prosedur pengumpulan dokumen, pemeriksaan fisik proyek, pembuatan *lead schedule*, pendokumentasian kontrak, dan pengujian pisah batas. Berdasarkan evaluasi, prosedur audit yang dilakukan KAP Marron telah sesuai dengan standar audit yang berlaku dan akun pendapatan usaha pada proyek konstruksi PT TTR telah disajikan secara wajar dalam segala hal yang material. Selain itu, laporan ini akan membahas mengenai hasil refleksi diri penulis selama melaksanakan program magang di KAP Maroon yang memberikan bekal bagi penulis dalam menghadapi dunia kerja.

.....This internship report discusses and evaluates the audit procedures performed by KAP Maroon for the operating revenues account at PT TTR's construction project. PT TTR is a construction company in Indonesia where working on construction projects is the company's main business. Audit procedures were performed based on Maroon Audit Manual, which is adopted from ISA as the applicable audit standards. Substantive testing is performed through the document collection procedures, physical inspection of the project, creation of lead schedules, contract documentation, and cut-off testing. Based on the evaluation, the audit procedures performed by KAP Marron are in accordance with the applicable auditing standards and the operating revenues account at the PT TTR's construction project were presented fairly in all material aspects. In addition, this report will discuss the results of the author's self-reflection during the internship program at KAP Maroon which provides many lessons in dealing with the world of work.</p>