

Evaluasi mengenai Kegiatan Test of Controls dan Test of Details dalam rangka Audit Pendapatan di Perusahaan Advertising = Evaluation regarding the Activities of Test of Controls and Test of Details in Revenue Audit in an Advertising Company

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Abstrak

<p>Laporan magang ini dibuat dengan tujuan untuk membahas mengenai evaluasi prosedur test of controls dan test of details yang dilakukan terhadap pendapatan milik PT B. PT B merupakan perusahaan yang bergerak di bidang periklanan, dan pendapatannya dibagi menjadi dua kategori, yaitu pendapatan media dan pendapatan non-media. Evaluasi dilakukan dengan membandingkan prosedur test of controls dan test of details yang dilakukan penulis selama magang dengan kaidah dan standar audit yang berlaku. Karena kegiatan test of controls dan test of details dilakukan atas akun pendapatan, maka kemudian kegiatan ini juga dibandingkan dengan ketentuan dalam PSAK 72. Secara umum, kegiatan test of controls dan test of details yang dilakukan sudah sesuai dengan kaidahnya.</p><hr /><p>This report was made with the aim to discuss the evaluation of test of controls and test of details procedures carried out on the revenue of PT B. PT B is a company engaged in advertising, and its revenue is divided into two categories, namely media revenue and non-media revenue. Evaluation is done by comparing the procedure of test of controls and test of details conducted by the author during the internship with the applicable audit rules and standards. Because the activities of test of controls and test of details are carried out on revenue account, these activities are then also compared with the provisions in PSAK 72. In general, the activities of tests of controls and tests of details are in accordance with the rules.</p>