

Evaluasi prosedur audit atas pengakuan pendapatan dengan metode Percentage-of-Completion pada PT SBS = Evaluation of audit procedures for revenue recognition using The Percentage-of-Completion method at PT SBS

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Abstrak

Laporan magang ini membahas evaluasi prosedur audit yang dilakukan oleh KAP PRO atas akun pendapatan PT SBS, khususnya pada pengakuan pendapatan dengan metode percentage-of-completion pada PT SBS. PT SBS merupakan sebuah perusahaan jasa yang membantu industri energi dalam menjalankan sistem operasi bawah laut (subsea system) dengan menawarkan jasa solusi sistem operasi bawah laut (subsea system solution) sebagai aktivitas bisnis utama. Evaluasi dilakukan dengan membandingkan prosedur audit KAP PRO dengan teori oleh Arens et al (2016) dan International Standards on Auditing. Hasil evaluasi menunjukkan pengujian substantive test of transactions yang dilakukan atas asersi existence, cut-off, completeness, accuracy, classification, dan presentation and disclosure pada akun pendapatan telah memperoleh bukti yang cukup. Berdasarkan evaluasi yang dilakukan, prosedur audit atas pengakuan pendapatan dengan metode percentage-of-completion pada PT SBS yang dilakukan oleh KAP PRO secara substansial telah sesuai dengan standar audit yang berlaku dan nilai pendapatan POC telah disajikan secara wajar.

.....This internship report discusses the evaluation of audit procedures conducted by KAP PRO on PT SBS's revenue account, specifically on revenue recognition using the percentage-of-completion method at PT SBS. PT SBS is a service company that helps the energy industry in running the subsea system by offering subsea system solution as the main business activity. Evaluation is done by comparing KAP PRO audit procedures with theories by Arens et al (2016) and International Standards on Auditing.

The evaluation results show that the substantive test of transactions tested for the assertion of existence, cut-off, completeness, accuracy, classification, and presentation and disclosure on income accounts have obtained sufficient evidence. Based on the evaluation conducted, the audit procedure for revenue recognition by the percentage-of-completion method at PT SBS conducted by KAP PRO is substantially in accordance with the applicable audit standards and the POC revenue value has been presented true and fair.