

Evaluasi prosedur audit atas akun pendapatan perusahaan dagang PT Loki = Trading Company revenue account audit procedure evaluation at PT Loki

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Abstrak

Laporan magang ini mengevaluasi prosedur audit yang dilakukan oleh KAP PQR atas akun pendapatan PT Loki, sebuah perusahaan dagang yang membuka restoran dan kedai minuman di area Jabodetabek. PT Loki mengakui pendapatannya pada saat pembayaran pesanan telah diterima kasir dan pesanan telah diterima oleh pembeli. Pembahasan laporan magang ini berfokus pada evaluasi kesesuaian praktik prosedur audit pada tahap pengujian bukti audit yang telah KAP PQR lakukan, khususnya prosedur uji pengendalian, pengujian rinci, dan dokumentasi audit, dengan teori dan standar audit yang berlaku. Hasil evaluasi menunjukkan bahwa prosedur audit yang telah dilakukan KAP PQR atas akun pendapatan PT Loki tahun 2019 telah sesuai dengan teori dan standar audit yang berlaku

.....The purpose of this internship report is to evaluate audit procedures performed by KAP PQR on PT Loki's Revenue account. PT Loki is a trading company which engaged in restaurant and beverage shop in the Greater Jakarta area. PT Loki recognizes its revenue when payment is made at the cashier and the order has been received by the buyer. The main purpose of this internship report is to evaluate the compatibility of KAP PQR's audit procedure practices PT Loki's revenue limited at the tests for evidences, specifically test of control, test of details, and audit documentation, with the applicable auditing theory and standards. Based on the evaluation, the author concluded that KAP PQR's audit procedure practices had been done appropriately according to the applicable auditing theory and standards.</p>