

## Evaluasi Prosedur Audit Akun Beban Pokok Pendapatan Kontrak Konstruksi pada PT Melati = Evaluation of Audit Procedures for Construction Contract Cost of Revenues on PT Melati

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### Abstrak

Laporan ini membahas mengenai evaluasi atas prosedur audit terhadap akun Beban Pokok Pendapatan pada PT Melati. Praktik prosedur audit yang dilaksanakan oleh KAP AAA sudah sesuai dengan Standar Audit yang berlaku di Indonesia. Hasil audit yang dilakukan KAP AAA menunjukkan bahwa tidak ditemukan salah saji material atas akun Beban Pokok Pendapatan kontrak konstruksi dari PT Melati per 31 Desember 2019.

.....This internship report explains a topic regarding evaluation of audit procedures conducted in cost of revenues account of PT Melati. Application of audit procedures by KAP AAA for the said account during the audit process has been performed according to Indonesian Auditing Standards. The audit results have shown that no material misstatement was found for the cost of revenues account of PT Melati as of December 31, 2019.</p>