

Evaluasi Proses Audit atas Akun Pendapatan PT Hemingway = Evaluation of the Audit Process for the Revenue Account of PT Hemingway

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Abstrak

Laporan magang ini membahas proses audit yang dilakukan KAP Salinger atas akun pendapatan PT Hemingway di tahun 2019, dan membandingkannya dengan standar audit yang berlaku. PT Hemingway adalah badan usaha milik negara yang bergerak di industri pertambangan batubara. Sepanjang audit, prosedur wajib tests of detail dilakukan, sedangkan prosedur opsional analytical procedures tidak dilakukan. Berdasarkan hasil analisis, dapat disimpulkan bahwa proses audit yang dilakukan KAP Salinger atas akun pendapatan PT Hemingway di tahun 2019, tepatnya pada bagian prosedur substantif, telah sesuai dengan standar audit yang berlaku, yaitu ISA 330.

.....This internship report analyzes the audit process, carried out by Salinger Public Accounting Firm, of the revenue account of PT Hemingway in 2019, and compare it to the applicable auditing standards. PT Hemingway is a state-owned company that mainly operate in the coal mining industry. During the audit, the compulsory tests of details were conducted, and the optional analytical procedures were not. Based on the evaluation, it can be concluded that Salinger's audit process of PT Hemingway's revenue in 2019, specifically the substantive procedures, had conformed with the applicable auditing standards, that is ISA 330.