

## Evaluasi Prosedur Substantif KAP AXZ pada Pendapatan Proyek PT KRB = The Evaluation of KAP AXZ'S Substantive Procedure on PT KRB'S Project Revenue

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### Abstrak

Laporan magang ini bertujuan untuk memberikan evaluasi terhadap prosedur audit substantif yang dilakukan oleh KAP AXZ atas pendapatan proyek PT KRB selama tahun 2020. Evaluasi dilakukan dengan membandingkan prosedur audit dengan standar audit yang berlaku. PT KRB adalah perusahaan yang bergerak di bidang konstruksi. Ruang lingkup laporan ini akan berfokus pada pendapatan yang diakui dari kontrak konstruksi yang menjadi sumber utama pendapatan perusahaan tersebut. Prosedur audit pada akun pendapatan PT KRB yang dibahas pada laporan ini adalah prosedur substantif, yang terdiri dari substantive analytical review procedure dan substantive test. Prosedur substantive test yang dilakukan terdiri dari summarizing project contract, revenue recognition test, cut-off revenue test, dan gross receivable test. Prosedur audit substantif dilakukan untuk menguji asersi occurrence, accuracy, dan cut-off. Berdasarkan evaluasi tersebut, prosedur audit substantif atas pendapatan proyek yang dilakukan oleh KAP AXZ secara keseluruhan telah dilaksanakan sesuai dengan standar audit yang berlaku, yaitu SA 315, SA 330, dan SA 500. Akan tetapi, istilah yang digunakan pada prosedur cut-off revenue test tidak sesuai dengan definisi asersi cut-off berdasarkan SA 315. Dalam laporan ini, refleksi diri yang didapat selama periode magang juga akan dibahas.

.....The internship report aims to give the evaluation of the substantive audit procedure that is done by KAP AXZ on PT KRB's project revenue during 2020. Evaluation is done by comparing the audit procedure with the applicable audit standards. PT KRB is a company that is engaged in the construction sector. The scope of the report will be focused on the revenue that is recognized from the construction contract, which is the main source of income for the company. The audit procedure on PT KRB's revenue account that will be discussed in this report is the substantive procedure, which consists of a substantive analytical review procedure and substantive test. The substantive test that were performed consists of summarizing project contract, revenue recognition test, cut-off revenue test, and gross receivable test. The substantive audit procedure were performed to test the assertion of occurrence, accuracy, and cut-off. Based on the evaluation, the substantive audit procedure on the revenue account that has been performed overall has complied with the applied standards, which is the SA 315, SA 330, and SA 500. However, the term that is used for cut-off revenue test procedure that were performed did not fulfill the definition of cut-off assertion according to SA 315. In this report, self-reflection that is gained throughout the internship period will also be discussed.