

Evaluasi Prosedur Audit Atas Beban Pokok Pendapatan PT XYZ = Evaluation of Audit Procedures on the Cost of Revenue in PT XYZ

Baiq Erisaherlinda, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20517003&lokasi=lokal>

Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit KAP ABC atas akun beban pokok pendapatan di PT XYZ untuk laporan keuangan yang berakhir pada tanggal 31 Desember 2020. Perusahaan ini merupakan perusahaan yang menyediakan jasa konsultasi teknik pembangunan dalam bidang pengembangan sumber daya air dan energi, pembangunan gedung dan pabrik, transportasi, perumahan rakyat, sanitasi, limbah, dan drainase. Ruang lingkup prosedur audit yang dievaluasi mencakup prosedur analitis substantif dan pengujian rinci untuk memastikan asersi yang dikeluarkan manajemen sudah tepat. Berdasarkan hasil evaluasi tersebut, disimpulkan bahwa prosedur audit KAP ABC telah sesuai dengan teori dan standar audit yang berlaku.

.....This internship report aims to evaluate the audit procedures that have been carried out on the cost of revenue account in PT XYZ for the financial statements ending on December 31, 2020. This company engaged in providing technical consulting services for development in the fields of water and energy resource development, building and factory construction, transportation, public housing, sanitation, waste water, and drainage. The scope of the audit procedures discussed included substantive analytical procedures and test of details to ensure that the assertions issued by the management are appropriate. Based on the results of the evaluation, it was concluded that the audit procedures of KAP ABC were in accordance with applicable audit theory and standards.