

Evaluasi prosedur pengujian rinci atas akun pendapatan PT FF = Evaluation of the test of details procedure on PT FF's revenue

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur pengujian rinci yang dilakukan atas akun pendapatan PT FF untuk periode pelaporan keuangan 1 Januari 2020

– 31 Desember 2020 dan untuk melakukan refleksi diri atas pengalaman magang. Pendapatan PT FF berasal dari jasa logistik dan juga jasa manajemen yang diberikan kepada anak-anak perusahaannya. Evaluasi yang dilakukan adalah terkait prosedur pengujian rinci yang dilakukan terhadap asersi occurrence, completeness, accuracy, dan cutoff. Hasil evaluasi menunjukkan bahwa prosedur pengujian rinci terhadap occurrence, completeness, accuracy, dan cutoff dari akun pendapatan PT FF yang dilakukan telah sesuai dengan dasar teori yang ada dan standar audit yang berlaku.

.....This internship report is written to evaluate the test of details performed on the revenue account of PT FF for the financial reporting period of 1 January 2020 – 31 December 2020 and to conduct a self-reflection based on the experience gained during the internship. PT FF obtains its revenue from the logistic services it offers and also the management services it provides to its subsidiaries. The evaluation carried out is related to the test of details performed to test the occurrence, completeness, accuracy, and cutoff assertions. The result of the evaluation shows that the test of details performed to test the occurrence, completeness, accuracy, and cutoff assertions of the revenue account of PT FF are in accordance with the existing theoretical basis and the applicable auditing standards.