

Evaluasi Prosedur Audit atas Akun Pendapatan PT HOAL oleh KAP Sigma = Evaluation of Audit Procedure on PT HOAL Revenue Account by KAP Sigma

Robby Sye Rizky, author

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Abstrak

Laporan magang ini membahas evaluasi prosedur audit oleh KAP Sigma atas akun pendapatan PT HOAL pada tahun 2022. PT HOAL adalah perusahaan di bidang pertambangan batubara. Pendapatan terdiri dari penjualan batubara dan jasa penunjang aktivitas batubara. Evaluasi dilakukan terhadap pemilihan sampel, penilaian pengakuan pendapatan berdasarkan PSAK 72, prosedur vouching untuk pengujian asersi akun pendapatan, dan prosedur vouching bukti audit atas akun pendapatan PT HOAL. Hasil evaluasi menunjukkan prosedur audit yang dilakukan oleh KAP Sigma telah sesuai dengan teori menurut Arens et al. (2019) dan Hayes et al. (2014), serta Standar Audit 315, 500, dan 530. Laporan magang ini juga membahas refleksi diri dari pengalaman melakukan aktivitas magang di KAP Sigma.

.....This internship report discusses evaluation of audit procedure by KAP Sigma on PT HOAL's revenue in 2022. PT HOAL is mining sector company which revenue consists of sales revenue and services revenue. Evaluation is carried out by sample selection, assessing revenue recognition based on PSAK 72, vouching procedure to test assertions of revenue account, and audit evidence vouching procedures for PT HOAL's revenue account. The results of evaluation show audit procedures by KAP Sigma are already in accordance with the theory of Arens et al. (2019) and Hayes et al. (2014), as well as Auditing Standards 315, 500, and 530. This internship report also discusses self-reflection from experience of doing internship activities at KAP Sigma.