

Prosedur audit atas akun pendapatan dan piutang, serta analisis going concern PT ABC = Audit procedures on sales and receivable as well as analysis of going concern in PT ABC

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Abstrak

Laporan magang ini membahas mengenai prosedur audit atas akun pendapatan dan piutang yang dilakukan beserta hasil auditnya, serta menganalisis going concern PT ABC dan keterkaitannya dengan hasil audit. Pembahasan dimulai dari pemahaman siklus pendapatan PT ABC, penilaian dan pengujian pengendalian internal, pengujian substantif audit atas akun pendapatan dan piutang. Kemudian, dilakukan analisis terkait proses pengakuan pendapatan, analisis hasil audit yang dilakukan dan kesesuaiannya dengan teori yang berlaku, serta analisis going concern yang mana merupakan risiko yang ada pada PT ABC. Laporan Magang ini menyimpulkan bahwa pengendalian internal PT ABC berjalan dengan baik karena adanya pemisahan tugas-tugas dan hal lainnya, siklus pendapatan dan piutang secara keseluruhan telah disajikan secara wajar, namun PT ABC memiliki risiko yang cukup serius terkait kelangsungan hidup usahanya.

.....This internship report discusses about audit procedures on Revenue and Account Receivable along with the results of the audit, as well as analysis going concern of PT ABC and its linkage with the audit results. The discussion starts with understanding revenue cycle of PT ABC, assessment and test of internal control, and test of substantive on revenue and account receivable. In addition, this report also analyzed related to revenue recognition process, analyzed the results of audit and its compliance with applicable theory, as well as analysis of going concern PT ABC. This internship report concludes that the internal controls work well because there is a separation of duties and etc, revenue cycle and receivable as a whole is fairly stated, but PT ABC has a pretty serious risk related to going concern of their business.