

Prosedur audit atas akun pendapatan PT. YYY pada industri properti = Audit procedure of revenue of PT. YYY in property industry

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Abstrak

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Laporan magang ini membahas mengenai proses audit akan akun pendapatan PTYYY yang beroperasi di industri properti untuk periode yang berakhir 31 Desember 2016. Proses audit ini dilaksanakan berdasarkan Pedoman Audit KAP RR yang sudah disesuaikan dengan SPAP. Setelah melakukan proses audit yang berdasarkan risiko, auditor menilai bahwa kebijakan akuntansi PT YYY sudah sesuai dengan PSAK 23 selaku standar akuntansi yang berlaku untuk akun pendapatan. Setelah selesai melakukan proses audit, auditor pun menilai bahwa penyajian akun pendapatan dinyatakan wajar dalam segala hal yang bersifat material. Kata kunci: Audit, pendapatan, industri properti

ABSTRACT

This internship report explains about audit process of revenue of PT YYY which operates in property industry for the period ended on 31 December 2016. The audit process was implemented based on KAP RR Audit Guide which appropriate with SPAP. After doing the audit process based on risks, the auditor assessed that accounting policy of PT YYY had suited PSAK 23 as applied accounting standard for revenue. After the audit process was finished, the auditor analysed that the recognition revenue was presented fairly in all material respects. Keywords Audit, revenue, property industry