

Audit atas piutang usaha PT ABC serta analisis mengenai pengendalian internal = Audit procedures over accounts receivable of PT ABC and analysis on internal control

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Abstrak

Laporan magang ini membahas tentang prosedur audit yang dijalankan oleh KAP XYZ atas piutang usaha PT ABC pada periode audit laporan keuangan akhir tahun 2013. Secara lebih rinci dibahas mengenai kebijakan akuntansi prosedur audit serta analisis mengenai pengendalian internal yang dijalankan di lingkup piutang usaha. Berdasarkan hasil prosedur audit dijelaskan bahwa prosedur audit telah dilakukan dengan cukup baik, namun prosedur pemilihan sampel terkait piutang perlu diperiksa kembali. Di sisi lain, PT ABC telah melakukan pencatatan dan pelaporan akuntansi di lingkup pendapatan dan piutang sesuai dengan PSAK yang berlaku. Kelemahan terkait pengendalian internal mengenai piutang masih ditemui.

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This report is aimed to explain further about KAP XYZ's audit procedures over accounts receivable of PT ABC for the year ending December 31st 2013. More in detail, this report elaborates on accounting policies, audit procedures, and an analysis on internal control. After a completion of an audit, it was implied that audit procedures have been well conducted. However, sampling procedure for accounts receivable needs to be reviewed. On the other hand, PT ABC's accounting method and reporting regarding revenue and receivable have complied to PSAK related. However, some deficiencies in internal control regarding receivable were found during audit.