Audit Atas Utang Usaha Pada PT ABCD Indonesia = Audit of payables at PT ABCD Indonesia

W Friendica M Aprilawan Putera, author

Abstrak

[ABSTRAK
Laporan magang ini membahas audit atas utang usaha pada PT ABCD Indonesia yang dilakukan oleh KAP OBSE untuk periode yang berakhir 31 Desember 2014. Secara lebih rinci, laporan magang ini membahas mengenai standar akuntansi, prosedur audit atas akun terkait utang usaha, temuan dan analisis atas hasil proses audit, termasuk penyesuaian dan rekomendasi audit. Berdasarkan hasil proses audit, dijelaskan bahwa perlakuan akuntansi atas akun utang usaha PT ABCD Indonesia telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK), serta prosedur audit atas utang usaha yang dilakukan oleh KAP OBSE telah sesuai dengan teori dan standar audit yang berlaku.;
<hr>
ABSTRACT
The report is aimed to explain the KAP OBSE?s audit process of payables of PT ABCD Indonesia for the period ended December 31th, 2014. Furthermore, the report discussed the accounting standards, audit procedure of accounts related to payable, analysis of the audit?s result, as well as audit adjustments and audit recommendation. Based on the result of audit process, the accounting treatment related to payables have complied with Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by KAP OBSE, have complied with the theory and the accounting standards which prevail., The report is aimed to explain the KAP OBSE’s audit process of payables of PT ABCD Indonesia for the period ended December 31th, 2014. Furthermore, the report discussed the accounting standards, audit procedure of accounts related to payable, analysis of the audit’s result, as well as audit adjustments and audit recommendation. Based on the result of audit process, the accounting treatment related to payables have complied with Indonesian Financial Accounting Standards (PSAK). In addition, the audit procedures, which are applied by KAP OBSE, have complied with the theory and the accounting standards which prevail.]