

Audit atas Beban Operasional Program pada PT XYZ = Audit of Program Operational Expense in PT XYZ

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai audit beban operasional PT XYZ yang dilakukan oleh KAP ABC untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci, laporan magang ini membahas mengenai kebijakan akuntansi perusahaan, metode alokasi beban, standar akuntansi, prosedur audit atas akun-akun yang terkait audit beban operasional program PT XYZ. Berdasarkan hasil proses audit, dijelaskan bahwa standar akuntansi atas beban operasional program PT XYZ telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku, serta prosedur audit yang dijalankan oleh KAP ABC atas beban operasional program PT XYZ telah sesuai dengan teori dan standar audit yang berlaku. Selain itu, pada laporan magang ini dijelaskan mengenai temuan audit selama proses audit beban operasional program PT XYZ untuk tahun 2014.;

ABSTRACT

The internship report discusses about the audit of program operating expense in PT XYZ for the year ended December 31 2014. In a more details, it discusses accounting policy, expense allocation, accounting standard, and audit procedures of accounts related to program operational expense in PT XYZ. Based on the audit results, it shows that the accounting standard of program operational expenses complies with the Indonesia Financial Accounting Standard. In addition, the audit procedures, which are applied by the KAP ABC, have complied with the theory and the audit standards which prevail. This internship report also explaines about the audit findings during the audit process of program operating expense in PT XYZ for the year ended December 31, 2014., The internship report discusses about the audit of program operating expense in PT

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