

## Pengakuan Dini terhadap Pendapatan pada Industri Manufaktur yang Memerlukan Prosedur Audit Khusus = Early Revenue Recognition in Manufacture Company that Requires Special Audit Procedures

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### Abstrak

[<b>ABSTRAK</b><br>

Laporan magang ini membahas mengenai proses audit yang dilakukan oleh KAP TWR terhadap akun pendapatan PT. P&T untuk periode yang berakhir pada tanggal 31 Desember 2014. Fokus pembahasan terletak pada kebijakan akuntansi atas pengakuan, pengukuran, penyajian, dan pengungkapan pendapatan pada PT. P&T, prosedur audit, temuan audit, dan proses audit yang dilakukan oleh KAP TWR, serta analisisnya. Berdasarkan hasil proses audit, terdapat penyimpangan terhadap kebijakan akuntansi atas akun pendapatan PT. P&T, tepatnya pada saat pengakuan pendapatan sehingga memerlukan prosedur khusus dalam pemeriksaan saldo tersebut. Auditor telah mengusulkan penyesuaian berdasarkan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku. Prosedur audit yang dijalankan tim audit KAP TWR telah sesuai dengan teori dan standar yang berlaku.;

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The report is aimed to explain audit process conducted by KAP TWR towards the revenue account of PT. P&T for the period ended December 31st, 2014. The focus of the report lies on accounting policies for the recognition, measurement, presentation, and disclosure of the revenue balance, audit findings, audit procedures performed by KAP TWR, as well as the analysis. Based on the result of the audit process, there were deviations from the accounting policy for revenue account of PT. P&T, precisely at the time of revenue recognition and it requires special procedures in the examination of the balance. The auditor has proposed adjustment based on Indonesian Financial Accounting Standards (PSAK). The audit procedures which are applied by the public accountant firm, have complied with the theory and the standards which prevail.;

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