

Audit atas biaya produksi PT X = Audit of production cost of PT X / Dewi Elvianida Suryani

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Abstrak

[ABSTRAK

Laporan magang ini membahas mengenai audit atas biaya produksi yang dilakukan oleh KAP ABC pada PT X untuk periode yang berakhir pada tanggal 31 Desember 2014. Secara lebih rinci, laporan magang ini membahas mengenai perhitungan biaya produksi PT X, prosedur audit atas akun-akun yang terkait dengan biaya produksi, analisis atas hasil proses audit, termasuk penyesuaian dan rekomendasi audit. Hasil laporan magang ini menyimpulkan bahwa biaya produksi yang tercermin pada akun beban pokok penjualan PT X telah disajikan secara wajar.

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ABSTRACT

The report is aimed to explain the KAP ABC's audit process of production costs of PT X for the period ended December 31st, 2014. Furthermore, the report discusses the calculation of production costs of PT X, audit procedures of accounts related to costs of production, analysis of the audit's result, as well as audit adjustments and audit recommendation. The result of this report concludes that costs of production, which are reflected on cost of goods sold account, of PT X is fairly stated.;The report is aimed to explain the KAP ABC's audit process of production costs of PT X for the period ended December 31st, 2014. Furthermore, the report discusses the calculation of production costs of PT X, audit procedures of accounts related to costs of production, analysis of the audit's result, as well as audit adjustments and audit recommendation. The result of this report concludes that costs of production, which are reflected on cost of goods sold account, of PT X is fairly stated., The report is aimed to explain the KAP ABC's audit process of production costs of PT X for the period ended December 31st, 2014. Furthermore, the report discusses the calculation of production costs of PT X, audit procedures of accounts related to costs of production, analysis of the audit's result, as well as audit adjustments and audit recommendation. The result of this report concludes that costs of production, which are reflected on cost of goods sold account, of PT X is fairly stated.]