

Analisis perbandingan proses audit laporan keuangan organisasi nirlaba dan organisasi laba: studi kasus KAP TBR = Comparative analysis on audit process of financial statements in not for profit organization and profit organization: case study KAP TBR

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Abstrak

Skripsi ini membahas tentang perbandingan proses audit laporan keuangan organisasi nirlaba dan organisasi laba di KAP TBR. Sampel audit organisasi nirlaba adalah Yayasan ABC dan sampel audit organisasi laba adalah PT XYZ. Perbedaan antara organisasi nirlaba dan organisasi laba dari segi karakteristik organisasi, standar akuntansi, pelaporan dan pengguna laporan keuangan menjadi pertimbangan dalam membandingkan proses audit laporan keuangan antara organisasi nirlaba dan organisasi laba. Fokus dari penulisan ini adalah mengetahui proses audit laporan keuangan yang dilakukan auditor KAP TBR pada Yayasan ABC dan PT XYZ dan membandingkan kedua proses audit tersebut. Berdasarkan studi kasus dalam penulisan ini, auditor KAP TBR melaksanakan tahapan proses audit laporan keuangan yang mencakup perencanaan audit, pelaksanaan audit dan pelaporan hasil pelaksanaan audit. Perbandingan proses audit laporan keuangan Yayasan ABC dan PT XYZ pada penulisan ini menunjukkan bahwa terdapat beberapa perbedaan pada pendekatan audit di tahapan proses audit tersebut.

.....This study discusses about the comparison on audit process of financial statements in Not-for-Profit Organization and Profit Organization in KAP TBR. Audit sample in Not-for-Profit Organization is Yayasan ABC and audit sample in Profit Organization is PT XYZ. The differences between Not-for Profit Organization and Profit Organization based on organization characteristics, accounting standards, reporting and user of financial statements which become a consideration to compare audit process between Not-for Profit Organization and Profit Organization. The focus of this study is to know about the audit process of financial statements which is done by auditor of KAP TBR in Yayasan ABC and PT XYZ and to compare both of the audit processes. Based on case study of this paper, the auditor of KAP TBR did audit process stages of financial statements include audit planning, audit execution and reporting on the results of audit execution. The comparison on audit process of financial statements in Yayasan ABC and PT XYZ in this paper show that there are some differences of audit approach in the stages of the audit process.