

Audit pendapatan atas penjualan pihak berelasi pada perkebunan kelapa sawit PT DPN = Audit revenue of related party's sales to PT DPN palm oil plantation / Ananti Nafajar

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Abstrak

ABSTRAK

Laporan magang ini membahas terkait proses audit pendapatan atas penjualan pihak berelasi pada perkebunan kelapa sawit PT DPN untuk laporan keuangan yang berakhir pada 31 Desember 2014. Audit dilakukan untuk mengetahui transaksi dengan harga wajar dengan pihak berelasi yang berpotensi mempengaruhi lebih tinggi atau lebih rendah laporan keuangan. Proses audit yang dilakukan tim audit meliputi penilaian risiko, menanggapi risiko, dan pelaporan risiko.

Berdasarkan proses audit yang dijalankan, PT DPN telah mematuhi peraturan standar akuntansi keuangan (PSAK) dalam penyajian laporan keuangan dan tim audit juga melakukan proses audit berdasarkan pedoman standar audit yang berlaku di Indonesia.

ABSTRACT

This internship report explained about the auditing revenue process of related party's sales to PT DPN palm oil plantation for its financial report which was ended on December 31, 2014. The Audit was done to determine arm's length transaction with related party whether it is potentially overstated or understated in affecting financial statement. The audit process done by auditors involved assessment of risk, response of risk and report of risk.

Based on the auditing process, PT DPN had complied the rules of financial accounting standard (PSAK) in presenting the financial statements and the auditors also performed the auditing process based on the auditing standard applied in Indonesia.