

Audit of revenue on long term construction contract of PT A = Audit atas pendapatan kontrak konstruksi jangka panjang pada PT A

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Abstrak

Laporan magang ini membahas prosedur audit yang dijalankan oleh ABC Asosiasi dalam mengaudit pendapatan kontrak konstruksi jangka panjang pada PT A. PT A menggunakan persentase penyelesaian dengan basis unit-of-delivery dalam mengakui pendapatannya. Laporan ini menemukan bahwa pengakuan dan pengukuran pendapatan PT A telah sesuai dengan Pernyataan Standar Akuntansi Keuangan (PSAK) 23 Pendapatan (revisi 2010) dan PSAK 34 Kontrak Konstruksi (revisi 2010). Laporan ini juga menemukan bahwa semua prosedur audit telah dijalankan oleh auditor ABC Asosiasi seperti PSA (Pernyataan Standar Audit) No. 2 Tanggung Jawab dan Fungsi Audit, PSA No. 5 Rencana dan Pengawasan, PSA No. 25 Resiko Audit dan Materialitas, PSA No. 26 Sampel Audit, and Standard Audit 300 Perencanaan Audit pada Laporan Keuangan. Berdasarkan hasil audit, auditor percaya bahwa pendapatan PT A telah disajikan secara wajar.

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This internship report is aimed to explain audit procedures obtained by ABC Associate in auditing revenue on long-term construction contract of PT A. In recognizing its revenue, PT A uses percentage of completion method with unit-ofdelivery basis. This report found that revenue recognition and measurement PT A has complied with Indonesian Financial Accounting Standards (PSAK) 23 Revenue (2010 revised) and PSAK 34 Construction Contract (2010 revised). In addition, this report also found that the audit procedures applied by ABC Associate have complied with the applicable standards such as PSA (Pernyataan Standar Audit) No. 2 Responsibility and Function Audit, PSA No. 5 Plan and Supervision, PSA No. 25 Audit Risk and Materiality, PSA No. 26 Audit Sampling, and Standard Audit 300 Planning an Audit on Financial Statement. Based on the result of audit, auditors believe that the revenue of PT A is fairly presented.