

Prosedur audit atas penjualan dan piutang usaha PT CAP = Audit procedures of sales and accounts receivable PT CAP

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Abstrak

Laporan magang ini membahas secara rinci prosedur-prosedur audit atas akun penjualan dan piutang pada PT CAP. Prosedur-prosedur yang dilaksanakan meliputi pengujian atas pengendalian, pengujian substantif terkait transaksi, dan pengujian terinci terkait saldo. Seluruh prosedur yang dilaksanakan mengikuti panduan audit KAP ABC yang bernama ABC Methodology. Setelah melaksanakan seluruh prosedur yang relevan dan mengumpulkan bukti audit yang diperlukan, tim audit tidak menemukan salah saji material terkait akun penjualan dan piutang. Akun-akun tersebut telah disajikan secara wajar sesuai dengan prinsip akuntansi umum yang berlaku di Indonesia.

.....This internship report explains in detail the audit procedures over sales and receivables accounts of PT CAP. The procedures include test of controls, substantive tests of transaction, and the tests of details of balances of the sales and receivables accounts. All procedures performed are based on KAP ABCs audit guidelines, namely ABC Methodology. After performing all relevant procedures and gathering audit evidences, the audit team did not find any material misstatement related to the sales and receivable accounts. These accounts have been presented fairly according to generally accepted accounting principles in Indonesia.