

## Analisis prosedur audit akun pendapatan dan beban lain-lain pada PT XYZ sebagai maskapai penerbangan nasional = Analysis of procedure audit for other income and expense in PT XYZ as national aviation company

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Abstrak

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Laporan magang ini membahas mengenai prosedur audit akun pendapatan dan beban lain-lain pada PT XYZ sebagai maskapai penerbangan nasional. Perusahaan ini memberikan jasa penyewaan helikopter, jasa teknisi dan pilot serta jasa perawatan helikopter. Helikopter merupakan salah satu aset utama perusahaan dan aset tersebut didapatkan dari sewa pembiayaan. Perlakuan akuntansi transaksi sewa pembiayaan diatur dalam PSAK 30 berikut dengan peraturan mengenai ketentuan transaksi jual dan sewa kembali. Transaksi jual dan sewa kembali berpotensi terhadap adanya pengakuan keuntungan atau kerugian bagi perusahaan, dan adanya biaya sewa dan beban bunga yang termasuk dalam akun pendapatan dan beban lain-lain. Audit yang dilakukan mencakup prosedur analitis, pengujian substantif dan pengujian rincian nilai saldo dengan melakukan perhitungan kembali beban bunga dan jurnal transaksi mata uang asing. Berdasarkan analisis, prosedur audit yang dilakukan KAP LMN sudah sesuai dengan teori dan standar audit yang berlaku. Namun terdapat ketidaksesuaian penerapan akuntansi pendapatan dan beban lain-lain yang dilakukan PT XYZ dengan standar akuntansi di Indonesia.

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**ABSTRACT**

This internship reports explain audit procedure for other income and expense in PT XYZ as national aviation company. This company running its business with provide helicopter charter services, pilot and engineer services, and helicopter maintenance services. Helicopter is one of the main asset for company and this asset is obtained from finance lease. Accounting treatment for leasing is referred to PSAK 30 which also regulates accounting treatment for sale and lease back transaction. Company potentially recognize gain or loss and record payment of interest leasing periodically from that transaction as other income and expenses. The audit has included analytical procedure, substantive test, and test of detail balance by recalculate interest expense and test of journal foreign exchange. Base on analysis, the audit conducted by public accounting firm have complied in accordance with theory and the applicable standards. However, there are some accounting implementation on other income and expenses that not complied with applicable standards in Indonesia.