

Perlakuan akuntansi dan prosedur audit siklus pendapatan dan floating funds pada perusahaan third party administrator = Accounting treatment and audit procedure for revenue cycle and floating funds at third party administrator company

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Abstrak

Laporan Magang ini membahas perlakuan akuntansi siklus pendapatan dan floating funds dana setoran serta pendapatan bunga yang timbul dari dana setoran di salah satu perusahaan Third Party Administrator TPA . Laporan ini juga membahas prosedur audit atas akun Kas dan Setara Kas, Pendapatan, dan Pendapatan Bunga. Hasil temuan menyatakan bahwa siklus pendapatan PT MOO telah dicatat sesuai kaidah akuntansi, namun dana setoran dan pendapatan bunga belum dicatat dengan tepat. Oleh sebab itu, auditor mengajukan penyesuaian untuk reklasifikasi dana setoran sebagai Kas dan Setara Kas serta mengakui pendapatan bunga sesuai dengan tahun transaksinya. Secara umum, prosedur audit juga telah dilaksanakan sesuai dengan International Standards of Auditing.

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This report discusses accounting treatment for revenue cycle and floating funds along with interest revenue arising from floating funds in one of Third Party Administrator TPA company. This report also discusses audit procedure for Cash and Cash Equivalent, Revenue, and Interest revenue. Findings indicated that revenue cycle has been recorded in accordance with accounting standard, but floating funds and interest revenue are not recorded properly. Therefore, auditors proposed adjustments to reclassify floating funds as Cash and Cash Equivalents, and to record interest revenue from deposit funds at receiving period. In general, audit procedure has been conducted in accordance with International Standards on Auditing.