

## Prosedur audit atas akun pendapatan PT MIM = Audit procedure over PT MIM s revenue

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### Abstrak

#### **ABSTRAK**

Laporan magang ini bertujuan untuk memaparkan prosedur audit terhadap akun pendapatan PT MIM untuk periode yang berakhir pada tanggal 31 Desember 2017, serta menganalisis kesesuaian prosedur pengakuan pendapatan PT MIM dengan PSAK 23 Revisi 2014 . Pembahasan akan dilakukan melalui tahap perencanaan audit PT MIM, audit lapangan terhadap akun pendapatan PT MIM, penyelesaian audit, serta analisis terhadap prosedur audit yang dilaksanakan atas PT MIM. Berdasarkan prosedur audit yang dilakukan terhadap akun pendapatan PT MIM, dapat disimpulkan bahwa kebijakan akuntansi PT MIM telah sesuai dengan PSAK 23 Revisi 2014 , serta akun pendapatan PT MIM telah disajikan secara wajar.

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#### **ABSTRACT**

his internship report describes the audit procedures of revenue account in PT MIM for the period ended December 31st 2017, and also the conformity of PT MIM rsquo;s revenue recognition with PSAK 23 Revision 2014 . The explanation will be started on the audit planning phase of PT MIM, fieldwork audit of PT MIM rsquo;s revenue, finalization audit, and analysis of the audit procedure towards PT MIM. Based on the audit procedure performed on revenue account of PT MIM, it can be concluded that the accounting policy of PT MIM has been in accordance with PSAK 23 Revision 2014 , and the audit result shows that revenue account of PT MIM has been fairly stated.