

Prosedur audit atas pendapatan perusahaan pertambangan batubara = Audit procedures of revenue for coal mining company

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Abstrak

ABSTRAK

Laporan Magang ini membahas pengakuan, pengukuran, pengungkapan, dan penyajian atas pendapatan PT SAN, serta prosedur audit terkait pendapatan PT SAN untuk periode pelaporan 31 Desember 2017. PT SAN merupakan perusahaan yang bergerak pada industri pertambangan batubara. Prosedur audit dijalankan sesuai dengan pedoman KAP TOZ dan dianalisa apakah sudah sesuai dengan Standar Audit yang berlaku di Indonesia. Pengakuan, pengukuran, pengungkapan, dan penyajian pendapatan sudah sesuai dengan PSAK 23 dan PSAK 1. Sedangkan prosedur audit KAP TOZ sudah sesuai dengan standar audit yang berlaku di Indonesia. Tidak ditemukan salah saji material dalam akun Pendapatan PT SAN maupun dalam Laporan Keuangan pada tahun 2017. Sehingga KAP TOZ memberikan opini wajar tanpa pengecualian terhadap Laporan Keuangan PT SAN tahun 2017.

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ABSTRACT

This report discusses the recognition, measurement, disclosure and reporting of PT SAN's revenue and the audit procedure concerned for the accounting period of December 31st 2017. PT SAN business is engaged in coal mining industry. The audit procedure is performed based on the guidelines of KAP TOZ and is analyzed as to its compliance with applicable audit standards in Indonesia. The recognition, measurement, disclosure and reporting of the revenue have complied with PSAK 23 and PSAK 1 whilst the audit procedure of KAP TOZ has been in accordance with applicable audit standards in Indonesia. No material misstatements were found in PT SAN's revenue account nor in its Financial Statements of 2017. As a result, KAP TOZ gave unqualified opinion on PT SAN's 2017 Financial Statements.