

Prosedur audit atas akun pendapatan menurut PSAK 23 dan pendapatan sewa menurut psak 30 pada PT Stark = Audit procedure on income account based on PSAK 23 and lease income based on psak 30 of PT Stark

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## Abstrak

Laporan magang ini membahas tentang prosedur audit KAP Lannister pada akun Pendapatan berdasarkan PSAK 23 dan PSAK 30 pada laporan keuangan PT Stark. PT Stark adalah perusahaan yang bergerak di industri keuangan dengan kegiatan usaha utamanya adalah sewa pembiayaan, pembiayaan konsumen, anjak piutang, dan pembiayaan working capital. Prosedur audit dilakukan atas pendapatan yang berasal dari kegiatan utama perusahaan dan pendapatan yang bukan berasal dari kegiatan utama perusahaan yaitu: pendapatan bunga bank, pendapatan administrasi, pendapatan penalti, dan pendapatan lain-lain. Setelah dilakukan prosedur audit sesuai standar yang berlaku, tim audit KAP Lannister memberikan opini wajar tanpa pengecualian atas laporan keuangan PT Stark untuk periode yang berakhir pada 31 Desember 2017.

.....This report is aimed to explain the audit procedures conducted by KAP Lannister on Revenue Account of PT Stark, based on PSAK 23 and PSAK 30. PT Stark is a company operating in financial industry, with the main business activities of the company are financing lease, consumer financing, factoring, and working capital financing. Audit procedure is conducted on revenue that derived from the main business of the company, and revenue that not derived from the main business of the company, such as: interest revenue on current account, administration revenue, penalty revenue, and other revenues. After the audit procedures has been done, according to the applicable standard, audit team of KAP Lannister formed a unqualified opinion on the financial statements of PT Stark for the year ended December 31st, 2017.