

## Evaluasi Prosedur Test of Detail Atas Akun Pendapatan Usaha PT DNC = Evaluation of Test of Detail Procedures For Operating Income in PT DNC

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### Abstrak

Laporan magang ini membahas mengenai evaluasi terhadap penerapan Test of Detail yang dilakukan terhadap pendapatan PT DNC. PT DNC merupakan Perusahaan pertambangan batubara yang berkedudukan di Jakarta dan memiliki tempat penambangan batubara di Kalimantan. Kegiatan penjualan yang dilakukan PT DNC sebagian besar dilakukan dengan mendistribusikan batubaranya untuk industri pembangkit, dimana mayoritas dikirim ke luar negeri, sementara di dalam negeri, hanya didistribusikan kepada satu pelanggan, yaitu PT Lisnen. Terdapat beberapa aktivitas magang yang dilakukan untuk pengauditan atas akun pendapatan PT DNC, yaitu melakukan inquiry dan meminta data yang diperlukan untuk bukti audit, melakukan pemilihan sampel penjualan yang akan digunakan untuk prosedur audit, melakukan Test of Control, dan melakukan substantive procedures. Substantive procedures dilakukan dengan dua prosedur yaitu Test of Detail, dan Cut-off Test. Dari hasil evaluasi, pelaksanaan Test of Detail yang telah dilakukan Kantor Akuntan Publik AFI sudah sesuai dengan teori dan standar audit namun Auditor tidak melakukan konfirmasi terhadap selisih yang dihasilkan dari prosedur Test of Detail. Selain itu, laporan ini akan membahas mengenai hasil refleksi diri selama mengikuti program magang di Kantor Akuntan Publik AFI dan umpan balik dari Senior Associate sebagai bekal dalam menghadapi dunia kerja dan evaluasi diri.

This internship report discusses about the evaluation regarding the implementation of test of detail that is being done towards the income of PT DNC. This company is a mining company that is situated in Jakarta and has a site at Kalimantan. Sales conducted by PT DNC mostly sold towards foreign countries while domestic sales are being distributed towards a single buyer which is PT Lisnen. There are several activities that were being conducted in regards of income audit of PT DNC which are inquiries and data findings that are needed for audit proof, picking sales samples that will be used for audit procedures, conducting test of control and substantive procedures. Substantive procedures is conducted by two procedures, which are test of detail and cut off test. From the evaluation, the test of detail that were conducted by Public Accounting Firm AFI are in accordance with theory and audit standard but the auditor did not confirm regarding the difference resulted from the test of detail. In addition, this report will discuss the results of the author's self-reflection during internship program and feedback from Senior Associate at Public Accounting Firm AFI which provides many lessons in dealing with the world of work and evaluation for myself