

Evaluasi prosedur vouching atas akun pendapatan di perusahaan yang bergerak di perkebunan kelapa sawit, manufaktur alat berat, dan industri keramik = Evaluation of vouching procedure for revenue companies engaged in oil palm plantation, heavy equipment manufacturing, and ceramic ndustry

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Abstrak

Laporan magang ini membahas dan mengevaluasi prosedur audit, khususnya vouching yang dijalankan KAP TFD, atas akun pendapatan yang bergerak di perkebunan kelapa sawit, manufaktur alat berat dan industri keramik untuk periode yang berakhir pada 31 Desember 2019. Laporan magang ini akan berfokus pada evaluasi kesesuaian prosedur vouching yang dijalankan KAP TFD tersebut dengan teori dan standar audit yang berlaku. Hasil evaluasi menunjukkan bahwa prosedur vouching yang telah dijalankan KAP TFD, khususnya atas akun pendapatan, telah sesuai dengan teori dan standar yang berlaku. Selain itu, laporan ini akan membahas mengenai hasil refleksi diri penulis selama menjalani magang di KAP TFD.

.....This internship report discusses and evaluates audit procedures, specifically the vouching carried out by KAP TFD, on revenue companies engaged in oil palm plantations, heavy equipment manufacturing and the ceramics industry for the period ending December 31, 2019. This internship report will focus on evaluating the appropriateness of procedures vouching carried out by the KAP TFD with applicable auditing theory and standards. The evaluation results show that the vouching procedure that has been carried out by KAP TFD, especially for revenue accounts, is in accordance with applicable theories and standards. In addition, this report will discuss the results of the authors self-reflection during internship at KAP TFD.