

Analisis Prosedur Audit KAP JYK atas Akun Pendapatan dan Piutang Usaha PT S = Analysis of KAP JYK Audit Procedures on Revenue and Accounts Receivable of PT S

Yoan, author

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Abstrak

Laporan magang ini akan membahas analisis prosedur audit KAP JYK atas akun pendapatan dan piutang usaha dari PT S untuk tahun 2019. Pendapatan PT S didapatkan dari kegiatan produksi serta penjualan mesin konstruksi jalan. Analisis dilakukan dengan mengacu kepada standar akuntansi dan audit terkait pendapatan dan piutang usaha yang berlaku, yaitu PSAK 23, PSAK 55, dan International Standards on Auditing. Analisis yang dilakukan dalam laporan magang ini mencakup prosedur audit dalam tahap pengujian substantif. Berdasarkan analisis terhadap pengujian yang dilakukan, yakni pembuatan lead schedule pendapatan, test sales cut off, test revenue transactions from sale of goods, pembuatan lead schedule piutang usaha, test impairment assessment, dan test accounts receivable reconciliations, prosedur audit atas pendapatan dan piutang usaha PT S sudah sesuai dengan standar yang berlaku.

.....This internship report discusses the analysis of KAP JYK audit procedures on revenue and accounts receivable of PT S for the year 2019. The revenue of PT S is generated from the activity of producing and selling road construction machines. The analysis is conducted in respect of PSAK 23, PSAK 55, and Arens et al. (2017) which theory aligns with International Standards on Auditing. The scope of analysis in this internship report consists of audit procedures in the substantive procedures. According to the analysis done to testing conducted, which are lead schedule of revenue, test sales cut off, test revenue transactions from sale of goods, lead schedule of accounts receivable, test impairment assessment, dan test accounts receivable reconciliations, the audit procedures on revenue and accounts receivable of PT S are in accordance to the applicable standards.