

Evaluation of the audit procedures of KAP XYZ Indonesia on revenue account of PT. ABC = Evaluasi prosedur audit KAP XYZ Indonesia terhadap akun pendapatan PT. ABC

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Abstrak

Laporan magang ini bertujuan untuk membahas evaluasi prosedur audit yang dilaksanakan oleh KAP XYZ Indonesia. Fokus pembahasan terletak pada prosedur audit pada akun pendapatan milik PT. ABC yang bergerak di bidang teknologi. Prosedur audit yang dilakukan KAP XYZ antara lain walkthrough, vouching dokumen penjualan dan sales cut-off. Secara umum, KAP XYZ Indonesia telah melaksanakan prosedur audit atas akun pendapatan sesuai dengan teori dan standar audit yang relevan.

.....This internship report aims to discuss the evaluation of audit procedures carried out by KAP XYZ Indonesia. The focus of the discussion lies in the audit procedures on the revenue accounts belonging to PT. ABC which is engaged in the technology industries. The audit procedures performed by KAP XYZ include walkthroughs, vouching of sales documents and sales cut-offs. In general, KAP XYZ Indonesia has carried out audit procedures on revenue accounts in accordance with the applicable theories & auditing standards.