

Evaluasi prosedur audit KAP NCT pada akun pendapatan PT SKZ = Evaluation of KAP NCT audit procedure on PT SKZ's revenue

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Abstrak

Laporan magang ini menyajikan evaluasi prosedur audit KAP NCT atas akun pendapatan di PT SKZ yang bergerak di industri real estat dan properti. Prosedur audit yang menjadi subjek evaluasi laporan magang adalah prosedur pengumpulan bukti audit dan prosedur audit untuk memastikan kesesuaian perlakuan akuntansi atas akun pendapatan dengan PSAK 72 yang berlaku efektif 1 Januari 2020. Prosedur pengumpulan bukti terdiri dari pengujian pengendalian serta pengujian substantif analitis dan pengujian terinci. Berdasarkan hasil evaluasi, prosedur audit KAP NCT atas akun pendapatan PT SKZ telah sesuai dengan teori dan standar yang berlaku. Laporan magang ini juga menyajikan refleksi diri atas kegiatan magang di KAP NCT.

.....This report evaluates KAP NCT audit procedure on PT SKZ's revenue which engaged in real estate and property industry. The audit procedure which becomes the report's evaluation subject are evidence-gathering procedure and audit procedure for revenue's accounting treatment based on PSAK 72 which comes into effect on January 1, 2020. The evidence-gathering procedure consists of test of controls and substantive tests of which are substantive analytical procedures and test of details. The results showed that the audit procedure conducted by KAP NCT on PT SKZ's revenue was found to correspond to the relevant theories and applicable regulations. This report also includes self-reflective experience in KAP NCT which the internship program has taken place.