

Evaluasi prosedur audit atas akun pendapatan atas entitas tanpa akuntabilitas publik = Evaluation of the audit procedures on revenue account at entity without public accountability

Alamiya Isghawa Hardaningrum, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20527926&lokasi=lokal>

Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit yang dilakukan oleh Kantor Akuntan Publik XNM atas akun pendapatan di PT LPG yang merupakan perusahaan yang bergerak di bidang perkebunan, perindustrian, dan perdagangan dengan komoditas utama yang dihasilkan adalah teh. PT LPG menggunakan SAK ETAP. Prosedur audit yang dilakukan kepada PT LPG meliputi prosedur risk assessment, prosedur substantif test of control dan test of detail. Prosedur risk assessment dilakukan dengan memberikan kuesioner kepada manajemen perusahaan yang berisi pertanyaan-pertanyaan terkait strategi bisnis, analisis risiko, dan analisis fraud yang telah dan akan dilakukan oleh perusahaan. Prosedur test of control dilakukan dengan mengobservasi dan meminta keterangan kepada personil yang ada di unit produksi PT LPG. Kemudian prosedur substantif test of detail dilakukan dengan menguji asersi occurrence, accuracy, completeness, dan cut-off. Secara keseluruhan, praktik yang dilakukan oleh KAP XNM telah sesuai dengan teori yang berlaku walaupun terdapat perbedaan urutan dan prosedur yang dilakukan. Namun, perbedaan tersebut dilakukan atas justifikasi dan pengalaman auditor sehingga tetap dapat memenuhi tujuan audit.

.....The purpose of this internship report is to assess the audit procedures performed by the XNM Public Accounting Firm on the income account at PT LPG, a firm that engages in plantation, industrial, and trade with tea as its main product. SAK ETAP is used by PT LPG. Risk assessment methods, substantive test of control processes, and tes are among the audit methods that will be examined on PT LPG. The risk assessment technique is carried out by distributing a questionnaire to the firm's management that contains questions on business strategy, risk analysis, and fraud analysis that has been and will be carried out by the organization. The control technique is tested by monitoring and eliciting information from people in the PT LPG manufacturing unit. The substantive test of detail procedure is next performed, which includes testing the assertions of occurrence, accuracy, completeness, and cut-off. Overall, KAP XNM's practice is consistent with the applicable theory, albeit there are variances in the sequence and processes used. However, the difference is made based on the auditor's reason and experience to ensure that the audit goals are met.