

ABSTRACT

Pelaksanaan Audit Siklus Penjualan dan Pengumpulan Piutang Pada Badan Keswadayaan Masyarakat 'BNU' Tahun 2017 oleh KAP Budiman, Wawan, Pamudji, dan Rekan

The Final project report on this audit is motivated by the Government's need for confidence in the fairness of information on a BKM. BKM must provide financial reports with complete information. To increase confidence in the information provided, an independent party is required to audit the financial statements of the Public Accounting Firm. The purpose of this final report is to know the implementation of audits run by KAP Budiman, Wawan, Pamudji and Partners branch of Surabaya. The object of writing case is all the testing procedures related to the audit implementation of the sales cycle and collection of receivable based on the results intership activities at KAP Budiman, Wawan, Pamudji and Partners branch of Surabaya for the BKM 'BNU' audit. The audit implementation phase for the sales cycle and receivable cycle of BKM 'BNU' is testing controls, substantive testing transaction, analytical procedures, detail of balance test, and presentation and disclosure. The test consists of audit procedures in the audit program to be performed by the auditor to carry out auditing sales cycle and collection of the receivables at BKM 'BNU'. The authors describe every audit execution procedure that has been implemented by KAP Budiman, Wawan, Pamudji and Partners.

Keyword: Audit, Audit Implementation, Sales Cycle, Accounting Receivable, Audit Procedures