

ABSTRAK

Pengujian Substantif Saldo Piutang Usaha oleh KAP Payamta terhadap Yayasan “EDT” Tahun 2017

Laporan Tugas Akhir mengenai audit dilatar belakangi adanya perubahan yang signifikan pada akun piutang usaha, sehingga berdasarkan perintah auditor senior penulis diminta untuk melakukan pemeriksaan terhadap saldo piutang usaha Yayasan EDT. Auditor sebagai pihak independen berkewajiban dalam menyediakan jasa pemeriksaan terhadap perusahaan. Pemeriksaan dilakukan untuk menyatakann kewajaran laporan keuangan yang dibuat pihak yayasan. Tujuan dari laporan tugas akhir ini adalah untuk mengetahui pelaksanaan pengujian substantif saldo piutangusaha pada Yayasan EDTtahun bukuyang berakhir 31 Desember 2017 yang dilakukan oleh KAP Payamta Kantor Surakarta. Objek penulisan adalah semua prosedur pengujian substantif yang didasarkan dari hasil program magang di KAP Payamta untuk audit Yayasan EDT. Adapun saldo piutang usaha tahun 2017 sebesar Rp1.934.986.372 dan saldo piutang usaha tahun 2016 sebesar Rp1.668.437.007 mengalami kenaikan sebesar Rp226.549.365 (14%). Proses pengujian substantif yang digunakan oleh KAP Payamta adalah mendapatkan rincian piutang per tanggal neraca *customer*, auditor menemukan saldo piutang positif kemudian mencari penyebabnya dan memberikan rekomendasi kepada Yayasan EDT, membandingkan saldo piutang periode berjalan dengan tahun lalu, menyiapkan beberapa *sample* untuk dikirimkan konfirmasi agar tercapai jumlah piutang usaha. Untuk keperluan reporting au-dit, kertas kerja atas piutang usaha, keperluan reporting audit terda-pat pengungkapan data sehubungan dengan piutang usaha dan pengungkapan mengenai keyakinan manajemen bahwa piutang tidak menetapkan penyisihan, Berikan kesimpulan disetiap kertas kerja sehubungan dengan piutang usaha pada tanggal nearaca yang telah dilakukan pemeriksaan audit, apakah sesuai dengan prinsip akuntansi yang berlaku umum dan telah diungkapkan secara lengkap dalam kertas kerja dan laporan keuangan. Pengujian substantif akun piutang usaha yang dilakukan oleh KAP Dr. Payamta telah sesuai dengan prosedur-prosedur yang direncanakan. Saldo akun piutang usaha pada Yayasan EDT tersebut dinyatakan wajar, karena tidak terdapat kesalahan penyajian pada piutang usaha secara material.

Kata Kunci: audit, piutang usaha, prosedur audit, program audit

ABSTRACT

Substantive Testing of Accounts Receivable Balances by PayamtaPublic Accounting Firm of "EDT" Foundation The Year 2017

The Final report on Audit is due to significant changes in the account receivables of EDT Foundation. On the order of the senior auditor the writer is required to examine the account receivables balance of EDT Foundation. The auditor as an independent party is obliged to provide inspection services to the company. The examination is conducted to state the fairness of the financial statements made by the foundation. The purpose of this final report is to know the implementation of substantive test of account receivables balance on EDT Foundation fiscal year ended in December 31, 2017, conducted by Payamta Public Accounting Firm, Surakarta Office. The object of writing is all substantive testing procedures based on the results of an apprentice program at Payamta's KAP for an audit of EDT Foundation. At the end of 2017, the EDT Foundation's trade receivables balance increased significantly compared to the previous year. This happens mainly due to many delinquent sales contracts. The balance of trade receivables in 2017 amounted to Rp1,934,986,372 and the outstanding receivables of 2016 amounting to Rp1,668,437,007 increased by Rp226,549,365 (14%). The substantive testing process used by KAP Payamta is to obtain the details of the receivable per customer's balance sheet date, the auditor finds the positive receivable balance then finds the cause and recommends to the EDT Foundation, compares the current accounts receivable balance with last year, prepares several samples to send confirmation in order to achieve the amount account receivables. For the purposes of reporting audit, working papers on accounts receivable, audit reporting requirements are the disclosure of data relating to accounts receivable and disclosure of management beliefs that receivables do not provide allowance, Summarize in each working papers with respect to accounts receivable on the balance sheet date which has been audited, whether it is in accordance with generally accepted accounting principles and has been fully disclosed in working papers and financial statements. Substantive tests of the balance of accounts receivable performed by Payamta Public Accounting Firm has been already in accordance with the planned procedures. The balance of accounts receivable from the EDT Foundation is considered fair since there is no misstatement of the receivables in a material manner.

Keywords: audit, accounts receivable, audit procedures, audit program