

ABSTRAK

Pelaksanaan Audit Siklus Pendapatan Dan Pengumpulan Piutang Pada PT BPR KP Tahun 2017 Oleh KAP Drs. Henry & Sugeng

Laporan keuangan diperlukan guna memberikan informasi tentang keadaan finansial perusahaan. Suatu laporan keuangan juga harus memuat informasi yang akurat, relevan, andal dan dapat dibandingkan sehingga bermanfaat bagi para penggunanya. Kantor Akuntan Publik menjadi solusi bagi perusahaan yang memerlukan lisensi atas keandalan laporan keuangan yang dihasilkan. PT BPR KP adalah sebuah BPR yang memerlukan jasa audit. Proses audit dilaksanakan oleh KAP Drs. Henry & Sugeng. Tujuan dari laporan tugas akhir ini adalah untuk mengetahui proses pelaksanaan audit siklus pendapatan dan pengumpulan piutang pada PT BPR KP. Prosedur audit siklus pendapatan dan pengumpulan piutang sesuai dilakukan dengan proses pengujian pengendalian, pengujian substantif, pengujian analitis, penyajian dan pengungkapan. Berdasarkan hasil pengujian tahap pertama, menyatakan bahwa pengendalian perusahaan telah diterapkan secara efektif. Hasil tahap kedua menunjukkan bahwa pengujian substantif transaksi dinyatakan secara wajar sesuai dengan bukti pendukung. Hasil tahap ketiga yaitu pengujian analitis dianggap wajar dikarenakan kenaikan piutang usaha pada tahun 2017. Hasil tahap keempat yaitu pengujian rinci saldo piutang usaha perusahaan dicatat dalam jumlah yang sesuai. Hasil dari penyajian dan pengungkapan telah benar digolongkan dalam kelompok aset lancar dan diungkapkan pada catatan atas laporan keuangan. Proses audit telah dilaksanakan sesuai dengan standar audit yang berlaku. Hasil proses audit menunjukkan bahwa laporan keuangan PT BPR KP telah disajikan secara wajar sesuai dengan Standar Akuntansi Keuangan Entitas Tanpa Akuntabilitas Publik.

Kata kunci: Audit, Pelaksanaan Audit, Siklus Pendapatan, Piutang Usaha, Prosedur Audit

ABSTRACT

Audit Implementation on Revenue and Accounts Receivable Cycles at PT BPR KP in 2017 by Drs. Henry & Sugeng Public Accounting Firm

Financial statements are needed to provide information about the company's financial condition. A financial report must also contain accurate, relevant, reliable and comparable information so that it is useful for its users. The Public Accounting Firm is a solution for companies that need a license for the reliability of the financial statements produced. PT BPR KP is a BPR that needs audit services. The audit process was carried out by Drs. Henry & Sugeng Public Accounting Firm. The purpose of this final project report is to find out the audit process on revenue and the collection of accounts receivables cycles from PT BPR KP. The revenue and collection of accounts receivable cycles audit procedure are carried out with the control testing process, substantive testing, analytical testing, presentation and disclosure. Based on the results of the first phase testing, it stated that the company's control has been effectively implemented. The second stage results show that the substantive testing of transactions is stated fairly in accordance with supporting evidence. The results of the third stage are analytical testing which is considered reasonable due to the increase in trade receivables in 2017. The fourth stage of the results is a detailed test of the balance of the company's trade receivables recorded in an appropriate amount. The results of the presentation and disclosure have been correctly classified into current assets and disclosed in the notes to the financial statements. The audit process has been carried out in accordance with applicable audit standards. The results of the audit process indicate that the financial statements of PT BPR KP have been presented fairly in accordance with the Indonesian Accounting Standards for Non-Publicly-Accountable Entities

Keywords: Audit, Audit Implementation, Revenue Cycle, Account Receivable, Audit Procedures