

Pelaksanaan Audit Siklus Pendapatan Dan Pendapatan Diterima Dimuka
Oleh KAP *db&a* Jakarta Pusat Tahun 2017

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Laporan Tugas Akhir ini membahas tentang proses pengauditan siklus pendapatan dan pendapatan diterima dimuka pada PT. CAL yang merupakan perusahaan yang bergerak dibidang jasa sertifikasi profesi personil. Auditor melakukan berbagai prosedur audit untuk mendapatkan keyakinan bahwa siklus tersebut telah disajikan secara wajar. Tahapan yang dilakukan dalam program audit siklus ini adalah pengujian pengendalian dan pengujian substantif golongan transaksi, pengujian rinci atas saldo, prosedur analitis, dan penyajian dan pengungkapan. Pengujian tersebut terdiri dari prosedur-prosedur audit dalam program audit yang harus dilaksanakan auditor untuk melaksanakan pengauditan siklus pendapatan dan pendapatan diterima dimuka pada PT. CAL. Hasil audit menyimpulkan bahwa auditor telah melaksanakan proses pengauditan sesuai dengan prosedur audit dan siklus pendapatan dan pendapatan diterima dimuka PT. CAL telah disajikan secara wajar.

Kata Kunci: audit siklus pendapatan dan pendapatan diterima dimuka, prosedur audit, program audit, jasa sertifikasi profesi personil.

*An Audit Implementation Of Revenue Cycles And Revenue In Advance
By KAP dbsd&a Central Jakarta In 2017*

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This Final Project Report discusses the process of auditing the revenue cycle and revenue in advance at PT. CAL which is a company engaged in professional personnel certification services. The auditor conducts various audit procedures to gain confidence that the cycle has been presented fairly. The stages carried out in this cycle audit program are testing controls and substantive testing of transaction groups, detailed testing of balances, analytical procedures, and presentation and disclosures. The test consists of audit procedures in an audit program that the auditor must carry out to audit the revenue cycle and revenue in advance at PT. CAL. The audit results conclude that the auditor has carried out the auditing process in accordance with audit procedures and the cycle of revenue and revenue in advance of PT. CAL has been fairly presented.

Keywords: audit cycle of revenue and revenue in advance, audit procedures, audit programs, professional personnel certification services.