

ABSTRAK

Pelaksanaan Audit Siklus Penjualan dan Pengumpulan Piutang pada Koperasi SRA Tahun 2020 oleh KAP Sodikin & Harijanto

**Woro Novianti
5170111280**

Laporan tugas akhir ini membahas tentang pelaksanaan audit siklus penjualan dan pengumpulan piutang pada koperasi SRA Tahun 2020 oleh KAP Sodikin & Harijanto. Koperasi SRA merupakan koperasi serba usaha yang memiliki unit usaha dengan anggota dan non anggota. Data yang digunakan adalah data sekunder yang diperoleh melalui metode wawancara, dokumentasi, dan observasi. Metode analisis data yang digunakan adalah metode analisis deskriptif kualitatif. Tahap pelaksanaan audit laporan keuangan pada siklus penjualan dan pengumpulan piutang meliputi pengujian pengendalian, pengujian substantif golongan transaksi, prosedur analitis, pengujian substantif rinci saldo, dan prosedur penyajian dan pengungkapan. Berdasarkan pelaksanaan audit siklus penjualan dan pengumpulan piutang yang telah dilakukan oleh auditor pada Koperasi SRA menunjukkan bahwa proses pemeriksaan telah sesuai dengan program audit. Penyajian laporan keuangan telah sesuai dengan Standar Akuntansi Keuangan (SAK) dan laporan keuangan telah disajikan secara wajar.

Kata Kunci: Audit, Siklus Penjualan, Piutang Usaha, Data, Program Audit.

ABSTRACT

Implementation of Sales Cycle Audit and Collection of Receivables at SRA Cooperatives in 2020 by KAP Sodikin & Harijanto

**Woro Novianti
5170111280**

This final project report discusses the implementation of audits on the sales cycle and collection of receivables at the 2020 SRA by KAP Sodikin & Harijanto is carried out. The SRA Cooperative is an all-round business cooperative that has business units with members and non-members. The data used are secondary data obtained through interview methods, documentation, and observations. The data analysis method used is qualitative descriptive analysis method. The implementation stage of the financial statement audit in the sales and receivable collection cycle includes tests of controls, substantive tests of classes of transactions, analytical procedures, substantive tests of detailed balances, and presentation and disclosure procedures. Based on the audit of the sales cycle and collection of accounts receivable that has been carried out by the auditor at the SRA Cooperative, the examination is in accordance with the audit program. Based on the audit of the sales cycle and the collection receivables carried out by KAP Sodikin & Harijanto, it can be concluded that the audit process is in accordance with the audit program. The presentation of SRA Cooperative financial statements is in accordance with Financial Accounting Standard (SAK) and the financial statements have been presented fairly.

Keywords: Audit, Sales Cycle, Trade Receivables, Data, Audit Program.