

ABSTRAK

Ulfa Dwi Shoaleha, 2018. Prosedur Audit Internal Atas Saldo Piutang Dagang Pada PT. Triton Nusantara Makassar “Dibimbing ole Bapak Buyung Romadhoni dan Bapak Ramly” Jurusan Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Makassar.

Penelitian ini bertujuan untuk mengetahui bagaimana prosedur audit internal piutang dagang yang dilakukan oleh internal auditor pada PT. Triton Nusantara Makassar dan membandingkan antara prosedur audit piutang dagang yang dilakukan oleh PT. Triton Nusantara Makassar dengan prosedur audit internal menurut ahli Sukrisno Agoes. Sumber data yang digunakan adalah data sekunder. Metode analisis yang digunakan dalam penelitian ini adalah deskriptif *comparative methods* yaitu dengan cara membandingkan prosedur audit yang dilakukan perusahaan selama ini dengan prosedur audit yang berlaku menurut ahli Sukrisno Agoes. Hasil penelitian menunjukkan bahwa bahwa prosedur audit yang dilakukan oleh PT. Triton Nusantara Makassar belum sesuai dengan prosedur menurut ahli Sukrisno Agoes.

Kata kunci : Prosedur Audit internal Piutang Dagang Perusahaan, Prosedur Audit Internal Piutang Dagang menurut Sukrisno Agoes.

ABSTRACT

Ulfa Dwi Shoaleha, 2018. Internal Audit Procedure for Trade Receivable Balance at PT. Triton Nusantara Makassar "Guided by Mr. Buyung Romadhoni and Mr. Ramly "Accounting Department of the Faculty of Economics and Business, Muhammadiyah University of Makassar.

This study aims to determine how the internal accounts receivable audit procedures performed by internal auditors at PT. Triton Nusantara Makassar and compare the audit procedure of accounts receivable conducted by PT. Triton Nusantara Makassar with internal audit procedures according to expert Sukrisno Agoes. The data source used is secondary data. The analytical method used in this research is descriptive comparative methods, namely by comparing the audit procedures carried out by the company so far with the applicable audit procedures according to expert Sukrisno Agoes. The results showed that the audit procedures carried out by PT. Triton Nusantara Makassar has not been in accordance with procedures according to expert Sukrisno Agoes.

Keywords: *Corporate Trade Receivable Internal Audit Procedure, Trade Receivable Internal Audit Procedure according to Sukrisno Agoes.*