

## INTISARI

Pendapatan operasional Badan Layanan Umum (BLU) merupakan salah satu akun yang dinilai material dan memiliki risiko tinggi dalam pelaksanaan audit. Oleh karena itu, diperlukan prosedur audit yang tepat untuk mengurangi tingkat risiko salah saji dalam proses audit atas akun pendapatan operasional BLU. Penelitian ini ditulis dengan metode penulisan deskriptif kualitatif. Tujuan dari penelitian ini untuk mengetahui dan mengevaluasi penerapan prosedur audit atas akun pendapatan operasional BLU yang diterapkan oleh KAP XYZ. Data penelitian ini diperoleh dengan cara wawancara, observasi, dan studi dokumen. Hasil pengolahan data menunjukkan bahwa penerapan prosedur audit akun pendapatan operasional BLU yang dilakukan oleh KAP XYZ telah dilaksanakan dengan baik dan sesuai dengan SOP audit akun pendapatan operasional BLU KAP XYZ.

Kata kunci: Pendapatan Operasional, Badan Layanan Umum, Audit Sektor Publik, Standar Operasional Prosedur

### ***ABSTRACT***

*The operating income of the Public Service Agency (BLU) is one of the accounts that is considered material and has a high risk in conducting the audit. Therefore, appropriate audit procedures are needed to reduce the level of risk of misstatement in the audit process for public service agency ("Badan Layanan Umum"/BLU) operating income accounts. This research was written with a qualitative descriptive writing method. The purpose of this study is to determine and evaluate the implementation of audit procedures on operating revenue accounts of public service agency implemented by public accounting firm ("Kantor Akuntan Publik"/KAP) XYZ. The research data was obtained by means of interviews, observations, and document studies. The results of data processing show that the implementation of audit procedures for operating revenue accounts of public service agency carried out by ("Kantor Akuntan Publik"/KAP) XYZ has been carried out properly and in accordance with the Standard Operating Procedure (SOP) for auditing operating revenue accounts of public service agency for KAP XYZ.*

*Keywords: Operating Revenues, Public Service Agency, Public Sector Audits, Standard Operating Procedures*