

Evalusi prosedur audit search for unrecorded liabilities (SURL) atas akun utang usaha pada perusahaan pertambangan = Evaluation of audit procedure search for unrecorded liabilities (SURL) for accounts payable in mining companies

Dita Ananda, author

Deskripsi Lengkap: <https://lib.ui.ac.id/detail?id=20492049&lokasi=lokal>

Abstrak

Laporan magang ini membahas prosedur audit Search for Unrecorded Liabilities (SURL) atas akun utang usaha pada Y Group (perusahaan pertambangan) untuk periode akhir tahun 2018 oleh KAP JKL. Perusahaan yang menjadi fokus dalam laporan magang adalah PT Y Tbk dengan karakteristik perusahaan publik dan PT DTA serta PT NDA dengan karakteristik perusahaan privat. Karakteristik tersebut akan mempengaruhi penentuan materialitas yang juga dipengaruhi oleh benchmark untuk pelaksanaan prosedur audit. Prosedur yang dijalankan oleh auditor mengacu pada pedoman audit KAP JKL yang telah sesuai dengan ISA. Berdasarkan hasil audit, tujuan audit prosedur SURL berupa completeness, accuracy, cut-off, rights & obligation, dan valuation telah tercapai melalui pengujian pada prosedur targeted testing. Dengan begitu, tidak terdapat unrecorded liabilities untuk ketiga perusahaan. Dalam proses pelaksanaan prosedur SURL tersebut, terdapat sedikit perbedaan antara ketiga perusahaan, yaitu PT Y Tbk tidak melaksanakan targeted testing, jumlah bank statement yang diperoleh PT DTA pada bulan Januari dan Februari berbeda, serta item PT DTA untuk diuji hanya terpilih dari bulan Februari meskipun total populasinya melebihi PM.

.....This report discusses the audit procedure Search for Unrecorded Liabilities (SURL) for accounts payable of the Y Group (mining company) for the year end of 2018 by KAP JKL. This report focuses on some companies i.e. PT Y Tbk which has the characteristic as public interest entity and PT DTA and PT NDA which have the characteristic of nonpublic interest entity. Those characteristics will affect the materiality calculation which is also influenced by a benchmark which later will affect the implementation of audit procedures. The audit procedures carried out by the auditor refer to the KAP JKL audit guide that is in accordance with ISA. Based on the results of the audit, the purposes of the audit procedure SURL i.e. completeness, accuracy, cut-off, rights & obligation, and valuation have been achieved through the targeted testing procedure. Therefore, there are no unrecorded liabilities for those three companies. In the process of implementing SURL procedure, there were some slight differences between the three companies as follows: PT Y Tbk didn't conduct targeted testing, the number of bank statements obtained by PT DTA in January and February was different, and the items selected for testing from PT DTA were only selected from February despite the total the population exceeds PM.