

## Evaluasi prosedur audit pada pengujian search for unrecorded liabilities PT MRA = Audit procedure evaluation of search for unrecorded liabilities testing at PT MRA

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### Abstrak

Laporan magang ini bertujuan menjelaskan prosedur audit yang dilakukan KAP SNF atas akun liabilitas PT MRA, untuk periode laporan keuangan per 31 Desember 2018. Salah satu prosedur audit yang akan dijelaskan adalah pengujian Search for Unrecorded Liability (SURL) sebagai bagian dari pengujian substantive-test of detail. Hasil audit menunjukkan bahwa terdapat kesalahan pada pencatatan liabilitas atas asersi pisah batas, kelengkapan, dan keberadaan. Atas kesalahan tersebut, manajemen dan auditor sepakat untuk melakukan penyesuaian dikarenakan nilai salah saji secara keseluruhan adalah material.

Secara keseluruhan, laporan magang ini menyatakan bahwa akun liabilitas PT MRA telah disajikan secara wajar dan prosedur audit KAP SNF atas akun liabilitas telah sesuai dengan teori dan standar yang berlaku, serta SNF Audit Guide.

.....The final projects aim to explain the audit procedures performed by KAP SNF on liabilities account PT MRA, for the financial statement as of December 31, 2018. One of the audit procedures to be explained is the Search for Unrecorded Liability (SURL) as part of the substantive-test of details. The audit results indicate that there are errors in the recording of liabilities, on cut-off, completeness, and existence assertions. For this error, management and the auditor agreed to make adjustments because the overall misstatement value was material.

Overall, final project states that the liability account of PT MRA has been fairly presented and the audit procedure by KAP SNF for the liability account have complied with applicable theories and standards, and the SNF Audit Guide.