

Evaluasi Prosedur Audit atas Utang Usaha PT Green : Search for Unrecorded Liabilities (SURL) = Evaluation of Audit Procedure of Accounts Payable in PT Green : Search for Unrecorded Liabilities (SURL)

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Abstrak

Laporan magang ini bertujuan mengevaluasi prosedur audit saldo utang usaha yaitu Search for Unrecorded Liabilities pada PT Green yang merupakan perusahaan yang bergerak di industri downstream gas bumi untuk laporan keuangan periode 31 Desember 2019. Evaluasi dilakukan dengan membandingkan standar audit yang berlaku dengan prosedur audit berdasarkan Audit Guide KAP Glow. Prosedur audit atas Search for Unrecorded Liabilities (SURL) dilakukan menggunakan dua metode pengujian yaitu subsequent payment test dan unpaid invoices test untuk menguji asersi manajemen yaitu completeness, accuracy, cut-off, right and obligation, dan valuation. Berdasarkan hasil evaluasi, dijelaskan bahwa prosedur audit atas SURL yang dilakukan oleh tim audit KAP Glow telah sesuai dengan standar yang berlaku serta memenuhi asersi manajemen yang terkait.

.....This internship report aims to evaluate the audit procedure of accounts payable, namely Search for Unrecorded Liabilities in PT Green, downstream company in natural gas industry, for the period ended December 31, 2019. The evaluation was carried out by comparing between the applicable audit standards and the audit procedures based on KAP Glow's Audit Guide. The audit procedure for Search for Unrecorded Liabilities (SURL) is carried out using two testing methods, namely subsequent payment test and unpaid invoices test. The objective of those testing methods are to test management assertions which consist of completeness, accuracy, cut-off, right and obligation, and valuation. The evaluation results in that the audit procedure of Search for Unrecorded Liabilities (SURL) performed by the KAP Glow audit team were in accordance with applicable standards and fulfilled intended management assertions.