

## Evaluasi Prosedur Audit: Pencarian Liabilitas Tidak Tercatat Uni G = Evaluation of Audit Procedure: Search for Unrecorded Liabilities of Uni G

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### Abstrak

Laporan magang ini mengevaluasi prosedur audit yang dilakukan KAP A atas pencarian liabilitas tidak tercatat Uni G untuk periode 31 Desember 2021. Uni G merupakan sebuah institusi pendidikan di tingkat perguruan tinggi. Prosedur pengujian yang dilakukan KAP A mengacu pada Panduan Audit KAP A berdasarkan Standar Audit (SA) dan Pernyataan Standar Akuntansi Keuangan (PSAK) yang berlaku. Hasil evaluasi menunjukkan bahwa KAP A telah menjalankan prosedur pencarian liabilitas tidak tercatat sesuai dengan test of details of account payables dan pencarian liabilitas tidak tercatat yang dijelaskan Arens, et.al (2019) dan Hayes, et. al (2014), serta PSAK 1, SA 200, 315, 500, dan 530.

..... This internship report evaluates audit procedures carried out by KAP A on the search for Uni G's unrecorded liabilities for the period December 31, 2021. Uni G is an educational institution at the tertiary level. The testing procedure performed by KAP A refers to the KAP A Audit Guidelines based on the applicable Standard on Auditing (SA) and Financial Reporting Standards. The evaluation results show that KAP A has carried out the procedure for searching for unrecorded liabilities following test of details of account payables and searching for unrecorded liabilities as explained by Arens, et.al (2019) and Hayes, et. al (2014), as well as PSAK 1, SA 200, 315, 500, and 530.