

# Evaluasi Prosedur Audit Search for Unrecorded Liabilities KAP SPY atas Akun Utang Usaha PT ANY = Evaluation of Audit Procedure Search for Unrecorded Liabilities by KAP SPY on PT ANY's Trade Payables

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## Abstrak

Laporan magang ini disusun dengan tujuan untuk membahas evaluasi prosedur audit Search for Unrecorded Liabilities yang dijalankan oleh KAP SPY pada laporan keuangan PT ANY tahun 2023. Evaluasi ini dijalankan untuk menguji akun liabilitas perusahaan terkait dengan ketepatan asersi, kesesuaian langkah-langkah prosedur Search for Unrecorded Liabilities, serta melihat apakah bukti audit yang diperoleh telah sesuai dengan konsep dan standar audit yang berlaku. Berdasarkan hasil evaluasi, dapat disimpulkan bahwa prosedur yang dijalankan oleh KAP SPY telah sesuai dengan kerangka konsep dan standar audit yang berlaku, berhasil mencapai keyakinan yang memadai serta mampu untuk mencapai asersi yang relevan. Pada akhir laporan, dilengkapi pula refleksi diri akan pengalaman penulis selama menjalani magang di KAP SPY selama empat bulan.

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This internship report is prepared with the aim of discussing the evaluation of the Search for Unrecorded Liabilities (SFUL) audit procedure conducted by KAP SPY at PT ANY's financial statement for the fiscal year 2023. This evaluation was conducted to test the company's liability accounts for accuracy of assertions, suitability of the Search for Unrecorded Liabilities procedures, and to assess whether the audit evidence obtained was appropriate with general accounting rules. Based on the evaluation results, it can be concluded that the procedures conducted by KAP SPY were in accordance with appropriate conceptual frameworks and audit standards, successfully achieving adequate assurance and the ability to address relevant assertions. At the end of the report, there is also a self-reflection on the author's experience during the four-month internship at KAP SPY.