

# Evaluasi Prosedur Audit Substantif Search for Unrecorded Liabilities (SURL) KAP ABC atas Akun Utang Usaha PT XYZ = Evaluation of the Substantive Search for Unrecorded Liabilities (SURL) Audit Procedure Carried Out by KAP ABC on PT XYZ's Trade Payables Account

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## Abstrak

Laporan magang ini membahas evaluasi prosedur audit substantif search for unrecorded liabilities (SURL) yang dilakukan oleh KAP ABC atas Akun Utang Usaha PT XYZ. Akun utang usaha PT XYZ diklasifikasikan sebagai akun yang signifikan karena nominal akun utang usaha tersebut berada di atas tingkat materialitas yang sudah ditentukan tim perikatan KAP ABC. Oleh karena itu, tim perikatan KAP ABC melakukan beberapa prosedur audit untuk akun utang usaha salah satunya adalah search for unrecorded liabilities (SURL). Prosedur audir substantif search for unrecorded liabilities (SURL) bertujuan untuk mencari tahu apakah utang yang berhubungan dengan pengeluaran kas atau pembelian pada sebuah periode telah dicatat di periode yang sesuai dan dicatat dengan jumlah yang akurat. Evaluasi prosedur audit substantif search for unrecorded liabilities (SURL) dilakukan dengan membandingkan kesesuaian antara prosedur audit search for unrecorded liabilities (SURL) yang dilakukan KAP ABC dengan pedoman audit Hayes (2014) yang terkait dan Standar Audit (SA) 315, 330, dan 450 yang berlaku. Hasil dari evaluasi membuktikan bahwa prosedur search for unrecorded liabilities (SURL) yang dilakukan KAP ABC telah sesuai dengan pedoman audit dan Standar Audit (SA) yang berlaku. Laporan magang ini juga berisi refleksi diri selama mengikuti kegiatan magang di KAP ABC yang terdiri dari deskripsi, perasaan dan pikiran, evaluasi, analisis, kesimpulan, dan rencana tindak lanjut sebagai langkah untuk memperbaiki diri.

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This internship report discusses the evaluation of the substantive search for unrecorded liabilities (SURL) audit procedure carried out by KAP ABC on PT XYZ's Trade Payables Account. PT XYZ's trade payables account is classified as a significant account due to its nominal is above the materiality level that was determined by the engagement team of KAP ABC. Therefore, the KAP ABC engagement team carried out several audit procedures for trade payable account, one of which was a search for unrecorded liabilities (SURL). The substantive audit procedure search for unrecorded liabilities (SURL) aims to find out whether debts related to cash expenditures or purchases in a period have been recorded in the appropriate period and recorded with accurate amounts. Evaluation of the substantive search for unrecorded liabilities (SURL) audit procedure is carried out by comparing the suitability of the search for unrecorded liabilities (SURL) audit procedure carried out by KAP ABC with the relevant Hayes (2014) audit guidelines and applicable Standar Audit (SA) 315, 330, and 450. The results of the evaluation prove that the search for unrecorded liabilities (SURL) procedure carried out by KAP ABC is in accordance with the applicable audit guidelines and Standar Audit (SA). This internship report also contains self-reflections while participating in internship activities at KAP ABC consisting of description, feelings and thoughts, evaluations, analysis, conclusion, and follow-up plans as steps to reform self.