

Evaluasi Prosedur Audit Sampling dan Vouching atas Search for Unrecorded Liabilities (SURL) pada PT ABC oleh KAP JJK = Evaluation of Sampling and Vouching Audit Procedures on Search for Unrecorded Liabilities (SURL) at PT ABC by KAP JJK

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Abstrak

Laporan magang ini mengevaluasi salah satu bagian dari pengujian audit substantif liabilitas, yaitu prosedur audit terkait pencarian kewajiban yang belum dicatat atau Search for Unrecorded Liabilities (SURL) oleh KAP JJK pada PT ABC untuk periode yang berakhir pada 31 Desember 2023. PT ABC adalah perusahaan yang bergerak di industri pertambangan batu bara. Prosedur yang dilakukan selama magang dalam pengujian SURL adalah penentuan sampel dan vouching. Hasil dari pengujian tersebut adalah seluruh transaksi yang diuji telah dicatat dengan sesuai standar yang berlaku. Hasil evaluasi menunjukkan bahwa pelaksanaan prosedur pencarian kewajiban yang belum dicatat di KAP JJK telah sesuai dengan kerangka evaluasi Arens, et.al. (2023) serta standar audit SA 315, 500, dan 530.

..... This internship report evaluates a specific aspect of substantive audit testing of liabilities, namely the audit procedure related to the Search for Unrecorded Liabilities (SURL) by KAP JJK at PT ABC for the period ending December 31, 2023. PT ABC is a company operating in the coal mining industry. The procedures conducted during the internship for the SURL testing included sample determination and vouching. The results of this testing indicated that all transactions examined were recorded in accordance with applicable standards. The evaluation results show that the implementation of the search for unrecorded liabilities procedure at KAP JJK was in accordance with the evaluation framework by Arens, et al. (2023) as well as audit standards SA 315, 500, and 530.