

Evaluasi atas Prosedur Search for Unrecorded Liabilities (SFUL) KAP PJM atas Akun Utang Usaha PT BWL = Evaluation of KAP PJM's Search for Unrecorded Liabilities (SFUL) Procedure on PT BWL's Trade Payable

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit Search for Unrecorded Liabilities (SFUL) yang dilakukan oleh KAP PJM terhadap akun utang usaha PT BWL yang bergerak di bidang rental kendaraan. Prosedur audit ini dilakukan untuk memenuhi tujuan audit completeness dan accuracy. Evaluasi atas prosedur SFUL yang dilakukan oleh KAP PJM dilakukan berdasarkan pedoman audit KAP PJM (PAM) yang dibuat berdasarkan Standar Audit (SA), dan teori yang dijelaskan oleh Arens et. Al (2014). Berdasarkan hasil evaluasi, disimpulkan bahwa prosedur search for unrecorded liabilities yang dilakukan oleh tim audit PT BWL telah dilakukan sesuai dengan pedoman audit KAP PJM, standar, serta teori yang berlaku.

..... This internship report aims to evaluate the Search for Unrecorded Liabilities (SFUL) audit procedure carried out by KAP PJM on the accounts payable account of PT BWL which operates in vehicle rental industry. This audit procedure is carried out to meet the audit objectives of completeness and accuracy. The evaluation of the SFUL procedure carried out by KAP PJM is done based on the audit guidelines of KAP PJM (PAM) which are based on Audit Standards (SA), and the theory explained by Arens et. Al (2014). Based on the evaluation results, it is concluded that the search for unrecorded liabilities procedure carried out by the PT BWL audit team has been carried out in accordance with KAP PJM audit guidelines, standards, and applicable theories.