

## Evaluasi Metode Pengujian Terinci KAP BETA pada Prosedur Pencarian Kurang Saji Liabilitas PT OMEGA = Evaluation of KAP BETA Tests of Details Method for PTOMEGA's Unrecorded Liabilities

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### Abstrak

Laporan magang bertujuan mengevaluasi metode pengujian terinci pada prosedur pencarian kurang saji liabilitas PT OMEGA yang dilakukan oleh KAP BETA. Proses audit ini dilakukan pada audit laporan keuangan PT OMEGA tahun 2019. Prosedur pengujian yang dilakukan KAP BETA sesuai dengan prosedur Audit Guide KAP BETA berdasarkan International Standard on Auditing (ISA) 500 tentang bukti audit dan ISA 530 tentang sampel audit. Prosedur pencarian kurang saji liabilitas yang dilakukan pada KAP BETA sudah sesuai prosedur yang dijelaskan oleh Hayes, et.al (2005).

.....This report was written to evaluate the tests of details method in PT OMEGA's unrecorded liabilities procedure conducted by KAP BETA. This audit process was carried out during the audit of PT OMEGA's financial statements in 2019. The testing procedure carried out by KAP BETA was in accordance with the KAP BETA's Audit Guide which was based on International Standard on Auditing (ISA) 500 500 regarding audit evidence and ISA 530 regarding audit sampling. The procedure for search of unrecorded liabilities performed by KAP BETA was in accordance with the procedure described by Hayes, et.al (2005).