

Evaluation of Substantive Procedure on Accounts Payable of PT HOPE: Search for Unrecorded Liabilities (SURL) = Evaluasi Prosedur Substantif pada Akun Utang Usaha PT HOPE: Search for Unrecorded Liabilities (SURL)

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Abstrak

Laporan magang ini bertujuan untuk membahas evaluasi prosedur audit substantif yang dilakukan oleh KAP KSJ pada akun utang usaha: Search for Unrecorded Liabilities (SURL) milik PT HOPE. PT HOPE merupakan anak perusahaan tembakau Indonesia, yang bergerak di bidang pengembangan komunitas ritel dan ekosistem. Fokus pembahasan evaluasi adalah kesesuaian prosedur audit substantif pada salah satu area akun utang usaha PT HOPE yaitu Search for Unrecorded Liabilities (SURL) periode tahun buku 2022 dengan standar yang berlaku. Secara umum, prosedur audit substantif sudah sesuai dengan standar audit yang berlaku. Selain itu, laporan magang ini berisikan refleksi diri atas pengalaman yang didapatkan selama periode magang.

.....This internship report discusses the evaluation of substantive audit procedure implemented by KAP KSJ on Accounts Payable: Search for Unrecorded Liabilities (SURL) of PT HOPE. PT HOPE is a subsidiary of an Indonesian tobacco company operating in the retail-community and ecosystem industry. The focus of the discussion is the appropriateness of substantive audit procedure on one of the area of Accounts Payable of PT HOPE: Search for Unrecorded Liabilities (SURL) for the year-end 2022 with the applicable audit standards. Overall, the substantive audit procedure was done in accordance with relevant audit standards. In addition, this internship reports discusses self-reflection on the experience received during the internship period.