

Evaluasi atas Prosedur Audit Search for Unrecorded Liabilities (SURL) oleh KAP Bumi pada PT Putih = Evaluation of Audit Procedure Search for Unrecorded Liabilities (SURL) by KAP Bumi on PT Putih

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Abstrak

Laporan magang ini bertujuan untuk mengevaluasi prosedur audit Search for Unrecorded Liabilities (SURL) pada PT Putih yang merupakan perusahaan yang bergerak di industri pertambangan nikel di Indonesia. Evaluasi dilakukan dengan membandingkan standar yang berlaku terhadap prosedur audit yang dilakukan di KAP Bumi. Prosedur audit Search for Unrecorded Liabilities (SURL) yang dilakukan diawali dengan pemahaman atas bisnis PT Putih dan prosedur SURL, pengumpulan sampel dan vouching dokumen pendukung melalui dua pengujian: paid invoice test dan unpaid invoice test, dan diakhiri dengan membuat dokumentasi hasil vouching. Evaluasi dilakukan untuk tahap pemilihan sampel dan pengujian untuk mendapatkan bukti audit, serta evaluasi pengujian asersi. Pengujian untuk mendapatkan bukti audit dilakukan melalui prosedur substantif berupa pengujian rinci yang bertujuan untuk menguji salah saji pada tingkat asersi melalui pengujian paid invoice dan unpaid invoice. Berdasarkan hasil evaluasi, prosedur audit Search for Unrecorded Liabilities (SURL) yang dilakukan KAP Bumi dari mulai pemilihan unit pengujian hingga pengujian untuk mendapatkan bukti audit telah sesuai dengan standar yang berlaku dan telah memenuhi tujuan audit untuk menguji asersi completeness, accuracy, cut-off, dan rights & obligations.

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This internship report aims to evaluate the Search for Unrecorded Liabilities (SURL) audit procedure at PT Putih, a company engaged in the nickel mining industry in Indonesia. The evaluation is conducted by comparing applicable standards with the audit procedures performed by KAP Bumi. The Search for Unrecorded Liabilities (SURL) audit procedure begins with an understanding of PT Putih's business and SURL procedures, collecting samples, and vouching supporting documents through two tests: the paid invoice test and the unpaid invoice test, and concludes with documenting the vouching results. The evaluation is conducted for the sampling and testing stages to obtain audit evidence, as well as the assertion testing evaluation. Testing to obtain audit evidence is performed through substantive procedures in the form of detailed testing aimed at detecting misstatements at the assertion level through the paid invoice and unpaid invoice tests. Based on the evaluation results, the Search for Unrecorded Liabilities (SURL) audit procedure carried out by KAP Bumi, from the selection of testing units to testing to obtain audit evidence, has complied with applicable standards and has met the audit objectives to test the assertions of completeness, accuracy, cut-off, and rights & obligations.