

Evaluasi Prosedur Audit Search for Unrecorded Liabilities (SFUL) atas Akun Utang Usaha PT PLK oleh KAP DLG = Evaluation of Audit Procedures on the Search for Unrecorded Liabilities (SFUL) for Accounts Payable Accounts at PT PLK by KAP DLG

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Abstrak

Laporan magang ini disusun untuk mengevaluasi prosedur audit search for unrecorded liabilities (SFUL) oleh KAP DLG pada PT PLK untuk periode laporan keuangan tertanggal 31 Maret 2024. PT PLK merupakan perusahaan retail yang bergerak pada industri makanan cepat saji. Segala informasi dan pengalaman yang disampaikan serta dijadikan bahan evaluasi merupakan gambaran hasil pelaksanaan magang yang dilakukan oleh penulis selama kurang lebih enam bulan di KAP DLG. Prosedur audit substantif SFUL milik KAP DLG terdiri atas dua metode pengujian, yaitu SFUL bank statement dan SFUL open invoice. Kedua metode pengujian tersebut dilakukan untuk menguji asersi existence atau occurrence, completeness, accuracy, dan cut-off. Hasil evaluasi menunjukkan bahwa prosedur audit search for unrecorded liabilities yang dilakukan KAP DLG telah sesuai dengan teori Hayes et al. (2018), Arens et al. (2020), SA 315, dan SA 500.

..... This internship report was prepared to evaluate search for unrecorded liabilities (SFUL) audit procedures by KAP DLG at PT PLK for the financial reporting period dated March 31, 2024. PT PLK is a retail company operating in the fast-food industry. All information and experiences conveyed and used as evaluation material are an illustration of the results of the internship carried out by the author for approximately six months at KAP DLG. KAP DLG's SFUL substantive audit procedure consists of two test methods, namely SFUL bank statement and SFUL open invoice. These two test methods are carried out to test the assertions of existence or occurrence, completeness, accuracy and cut-off. The evaluation results show that the search for unrecorded liabilities audit procedure carried out by KAP DLG is in accordance with Hayes et al. (2018), Arens. et al. (2020), SA 315, and SA 500.