

## INTISARI

Piutang merupakan salah satu akun yang nilainya cenderung material dalam laporan keuangan. Sampling audit diperlukan karena dapat meminimalkan waktu, upaya, dan biaya yang digunakan dalam proses audit. Sampel yang dipilih harus representatif agar dapat memberikan basis yang wajar dalam menarik kesimpulan atas populasi. Tujuan dari penelitian ini ialah mengetahui penggunaan metode sampling pada audit piutang di KAP XYZ dan kesesuaiannya berdasarkan Standar Profesional Akuntan Publik. Penelitian ini menggunakan pendekatan deskriptif kualitatif. Data-data dalam penelitian ini diperoleh melalui studi dokumen, wawancara, dan observasi. Berdasarkan hasil penelitian, penggunaan metode sampling pada audit piutang di KAP XYZ kurang sesuai dengan standar yang berlaku. Pertimbangan auditor tidak dipraktikkan secara konsisten dan auditor tidak memproyeksikan kesalahan penyajian dari sampel ke populasi. Hal tersebut dapat meningkatkan potensi adanya kesalahan penyajian yang tidak terdeteksi.

**Kata Kunci :** Sampling Audit, Piutang, SPAP.

## ABSTRACT

*Account receivable is one of account that usually has a high materiality on financial statements. Audit sampling is necessary because it could reduce times, efforts, and costs at auditing. Representative sample should be chosen in order to give a proper basis to make a conclusion upon the population. The aim of this research to know the uses of sampling method on account receivable audit in Public Accounting Firm XYZ and its appropriateness based on the Professional Standards of Certified Public Accountant. This research using qualitative descriptive writing method. The data obtained by studying documents, interviewing, and observation. Based on the result of this research, the sampling method that used in Public Accounting Firm XYZ is not appropriate with audit standards. Auditor's judgement was not practiced consistently and auditor did not forecast misstatement from sampel to population. This can increase the probability of undetected misstatement..*

**Keywords :** *Audit Sampling, Account Receivable, Professional Standards of Certified Public Accountant.*