

Analisis kesenjangan ekspektasi dalam audit laporan keuangan pada sektor publik di Indonesia = Gap expectation analysis of public sector financial audit in Indonesia

Ni Made Dewi Suryani, author

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Abstrak

[ABSTRAK

Penelitian ini bertujuan untuk memaparkan analisis mengenai kesenjangan ekspektasi dalam audit laporan keuangan pada sektor publik di Indonesia; mengetahui apakah auditor dan perikatan audit yang memberikan reasonable assurance dapat diandalkan untuk mendeteksi kecurangan; serta memaparkan tanggung jawab auditor untuk mendeteksi kecurangan dalam suatu audit atas laporan keuangan berdasarkan ketentuan yang berlaku. Metode yang digunakan dalam penelitian ini adalah pendekatan kualitatif dengan desain deskriptif. Hasil penelitian menunjukkan bahwa: (1) kesenjangan ekspektasi dalam audit laporan keuangan pada sektor publik di Indonesia tidak cukup beralasan; (2) terdapat kendala bawaan, yang menyebabkan auditor gagal mendeteksi kecurangan yang berdampak material pada laporan keuangan; dan (3) auditor bertanggung jawab untuk mendeteksi kecurangan yang berdampak langsung dan material terhadap penyajian laporan keuangan.

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ABSTRACT

The objectives of this research are to present an analysis of the audit expectation gap of public sector financial statements in Indonesia; to determine whether the auditor and the audit engagement that provide reasonable assurance are reliable to detect fraud; and to highlight the auditor's role and responsibilities for detecting fraud in the audit of financial statements. The method used in this research is the descriptive qualitative approach. The results of data analysis show that: (1) expectation gap in the public sector is not well-founded; (2) there are inherent limitations that may caused the auditor failed to detect fraud that have material effect on the financial statements; and (3) the auditor is responsible for detecting fraud that have direct and material effect to the financial statements., The objectives of this research are to present an analysis of the audit expectation gap of public sector financial statements in Indonesia; to determine whether the auditor and the audit engagement that provide reasonable assurance are reliable to detect fraud; and to highlight the auditor's role and responsibilities for detecting fraud in the audit of financial statements. The method used in this research is the descriptive qualitative approach. The results of data analysis show that: (1) expectation gap in the public sector is not well-founded; (2) there are inherent limitations that may caused the auditor failed to detect fraud that have material effect on the financial statements; and (3) the auditor is responsible for detecting fraud that have direct and material effect to the financial statements.]