

**PERSEPSI AUDITOR TERHADAP KEYAKINAN YANG
WAJAR DALAM PEKERJAAN AUDIT DAN EFEKTIVITAS
MODEL RISIKO AUDIT PADA KANTOR AKUNTAN
PUBLIK DI INDONESIA**



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**PROGRAM PENDIDIKAN PROFESI AKUNTAN
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS TARUMANAGARA JAKARTA**

2023

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UNTUK KELULUSAN PADA PROGRAM STUDI PENDIDIKAN
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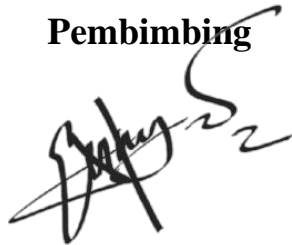


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ABSTRAK

Meskipun kerangka kerja jasa assurance telah didefinisikan dalam Standar Audit, pemahaman konsep keyakinan yang wajar memiliki perbedaan oleh masing-masing auditor. Model risiko audit (ARM) yang digunakan di Indonesia untuk mendukung risiko audit perusahaan, sering dikritik. Tujuan dari penulisan karya akhir ini adalah untuk menilai persepsi auditor tentang keyakinan yang wajar dalam pekerjaan audit dan efektivitas ARM pada Kantor Akuntan Publik di Indonesia.

Kata Kunci: Auditor, Risiko keuangan, Pemodelan, Laporan audit

ABSTRACT

Through assurance services framework has been defined in the Auditing Standards, the understandability of the concept of reasonable assurance are varied by different auditors. The audit risk model (ARM) that is being used on a Indonesia basis to underpin the audit risk of companies, is often being criticized. The purpose of this paper is to assess auditors' perceptions of reasonable assurance in audit work and the effectiveness of the ARM.

Keywords: *Auditors, Financial risk, Modelling, Audit reports*

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BAB I

PENDAHULUAN

Tugas akhir ini bertujuan untuk memberikan studi empiris berdasarkan pengaruh dan sertifikasi CPA, ranking auditor dan gender berdasarkan persepsi keyakinan yang wajar dan efektivitas dari model risiko audit (MRA) pada Kantor Akuntan Publik di Indonesia. Auditor bekerja dalam situasi yang sarat dengan ketidakpastian. Secara eksplisit auditor harus membuat keputusan mengenai bagaimana mengumpulkan bukti yang cukup (*sufficient evidence*) yang akan memberikan keyakinan memadai (*reasonable assurance*) bahwa tidak terdapat salah saji yang material dalam laporan keuangan dan bahwa standar akuntansi keuangan telah dipenuhi.

Salah satu pertimbangan auditor dalam merancang pemeriksaan untuk dapat memberikan keyakinan yang wajar guna mendeteksi salah saji dalam laporan keuangan adalah dengan upaya yang berorientasi pada pemeriksaan berbasis risiko (*Risk Based Audit*). Salah saji dapat disebutkan dalam asersi manajemen tetapi dapat juga disembunyikan atau tidak diungkapkan dalam asersi manajemen. Auditor tidak dapat memverifikasi kebenaran setiap transaksi. Auditor tidak dapat memeriksa bahwa semua asersi dalam laporan keuangan benar adanya.

Auditor berhadapan dengan berbagai risiko selama audit berlangsung antara lain Risiko Pemeriksaan yang Dapat Diterima (*Acceptable Audit Risk (AAR)*); Risiko Bawaan (*Inherent Risk (IR)*); Risiko Pengendalian (*Control Risk (CR)*); dan Risiko Deteksi (*Detection Risk (DR)*). Selain itu, auditor merupakan seorang individu yang memiliki perilaku tersendiri yang dipengaruhi oleh persepsinya terhadap suatu hal, sehingga penggunaan konsep keyakinan memadai dalam pekerjaan audit dan konsep penilaian risiko dalam audit, merupakan keputusan auditor yang dapat dipengaruhi oleh cara pandang, pengetahuan, dan pengalaman auditor terkait pada situasi dan kondisi tertentu.

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