



## Abstrak

Penelitian ini bertujuan untuk mendiskusikan persepsi auditor dan auditee terhadap audit kinerja sektor publik. Penelitian ini menganalisis bagaimana proses sosial dan interaksi keduanya dalam proses audit kinerja. Beberapa isu penting dicatat dalam perkembangan konsep audit kinerja, diantaranya perubahan peran auditor di masa depan yang berpotensi menimbulkan masalah gangguan independensi, manfaat dan dampak dari hasil audit kinerja belum dirasakan secara nyata, masih adanya pola pikir audit kepatuhan dalam audit kinerja, serta adanya perbedaan pandangan antara auditor dan auditee mengenai hasil audit (Gendron, Cooper, & Townley, 2001; Lapsley & Pong, 2000; Lindeberg, 2007; Morin, 2001). Namun, sebagian besar isu di atas berfokus pada pendekatan kuantitatif sehingga kurang mampu menangkap realitas secara mendalam dalam praktik audit kinerja.

Dengan menggunakan pendekatan kualitatif, penelitian ini menganalisis bagaimana persepsi dan relasi kedua aktor dalam audit kinerja. Teknik wawancara mendalam dan terstruktur digunakan sebagai metode pengumpulan data dari partisipan yang berasal dari auditor dan auditee. Penelitian ini menggunakan konsep pengambilalihan peran, untuk mengeksaminasi bagaimana auditor mengembangkan peran dan ekspektasi mereka, untuk selanjutnya mempengaruhi auditee agar menjalankan ekspektasi tersebut. Respon auditee juga dianalisis untuk mengetahui sejauh mana resistensi mereka atas tindakan dari auditor dan persepsi mereka tentang manfaat audit kinerja.

Hasil penelitian menunjukkan, audit kinerja belum memberikan dampak yang signifikan terhadap perbaikan kinerja kebijakan. Terdapat perbedaan persepsi mengenai ekspektasi terhadap peran auditor serta pemberian rekomendasi yang bersifat lebih solutif. Perbedaan persepsi yang signifikan juga ditunjukkan dalam pemahaman auditor atas bisnis proses auditee, yang disebabkan adanya isu dalam kualifikasi dan pengalaman auditor yang dipengaruhi oleh latar belakang pendidikan mereka. Temuan lainnya adalah potensi terganggunya independensi auditor yang disebabkan kurangnya operasionalisasi konsep independensi serta banyaknya tekanan dari auditee. Pada akhirnya, penelitian ini menyarankan agar konsep audit kinerja di masa depan terus dikembangkan dengan memberikan pelatihan yang memadai terhadap auditor, serta menginternalisasi auditee mengenai konsep audit kinerja.

**Kata kunci: Audit Kinerja, Persepsi, Auditor, Auditee, Konsep Pengambilalihan Peran**



## Abstract

This study aims to discuss the perceptions of auditors and auditees on public sector performance audits. This study analyzes how social processes and interactions are both in the performance audit process. Several important issues are noted in the development of the performance audit concept, including changes in the auditor's role in the future that have the potential to cause problems of independence, the benefits and impacts of performance audit results have not been felt significantly, there is a mindset of compliance audits in performance audits, and differences in views between the auditor and the auditee regarding the audit results (Gendron, Cooper, & Townley, 2001; Lapsley & Pong, 2000; Lindeberg, 2007; Morin, 2001). However, most of the above issues revolve around a quantitative approach so that they are less able to capture reality in depth in performance audit practices.

By using a qualitative approach, this study analyzes how the perceptions and relations of the two actors in the performance audit. In-depth and structured interview techniques are used as data collection methods from participants from auditors and auditees. This study uses the concept of role taking, to examine how auditors develop their roles and expectations, to further influence the auditee to carry out these expectations. Auditee's response was also analyzed to determine the extent of their resistance to the actions of auditors and their perception of the benefits of performance audits.

The results of the study show that performance audits have not given a significant impact on policy performance improvements. There are differences in perceptions about expectations for the role of the auditor and the provision of recommendations that are more solutive. A significant difference in perception is also shown in the auditor's understanding of the auditee's business processes, which is due to the issues in the auditor's qualifications and experience that are influenced by their educational background. Other findings are the potential disruption of auditor independence due to lack of operationalization of the concept of independence and the amount of pressure from the auditee. In the end, this study suggested that future performance audit concepts continue to be developed by providing adequate training to auditors, and internalizing auditees regarding the concept of performance auditing.

**Keywords: Performance Audit, Perception, Auditor, Auditee, Role Taking Concept**