



## TABLE OF CONTENTS

<b>TITLE PAGE .....</b>	<b>I</b>
<b>SURAT KETERANGAN PENGGANTI LEMBAR PENGESAHAN SKRIPSI .....</b>	<b>II</b>
<b>WORK OF ORIGINALITY .....</b>	<b>III</b>
<b>PREFACE.....</b>	<b>IV</b>
<b>LEMBAR PERSETUJUAN PENDADARAN.....</b>	<b>V</b>
<b>ACKNOWLEDGEMENTS .....</b>	<b>VI</b>
<b>TABLE OF CONTENTS .....</b>	<b>VIII</b>
<b>LIST OF TABLES .....</b>	<b>XI</b>
<b>LIST OF FIGURES .....</b>	<b>XII</b>
<b>INTISARI .....</b>	<b>XIII</b>
<b>ABSTRACT.....</b>	<b>XIV</b>
<b>CHAPTER 1.....</b>	<b>1</b>
1.1 RESEARCH BACKGROUND .....	1
1.2 PROBLEM STATEMENT .....	4
1.3 RESEARCH OBJECTIVES AND RESEARCH QUESTIONS .....	7
1.4 RESEARCH MOTIVATIONS .....	7
1.5 RESEARCH BENEFITS .....	8
1.6 RESEARCH CONTRIBUTIONS .....	8
1.7 SCOPE OF RESEARCH.....	9
1.8 WRITING STRUCTURE .....	9
<b>CHAPTER 2 .....</b>	<b>11</b>
2.1 AUDIT .....	11
2.2 AUDIT REPORT .....	13
2.3 ENHANCED AUDIT REPORT .....	16



2.4 KEY AUDIT MATTERS .....	20
2.4.1 Identifying Key Audit Matters .....	23
2.4.2 Matters That Required Significant Auditor Attention .....	25
2.4.3 Communicating Key Audit Matters.....	26
2.4.4 Benefits Of Implementing Key Audit Matters .....	27
2.5 ANALYTICAL FRAMEWORK: READINESS TO CHANGE.....	28
2.5.1 Contextual Factors.....	32
2.5.1.1 ORGANIZATIONAL CONTEXT .....	32
2.5.1.1.1 Capability For Change .....	33
2.5.1.1.2 Climate And Culture .....	34
2.5.1.1.3 Mandate For Change .....	35
2.5.1.1.4 Leadership .....	36
2.5.1.2 INDIVIDUAL LEVEL .....	36
2.5.1.2.1 Knowledge, Skills, And Efficacy.....	37
2.5.1.2.2 Beliefs About The Outcomes And Value .....	38
2.5.1.2.3 Motivation And Goals.....	39
2.5.1.2.4 Readiness For Change.....	40
2.6 PREVIOUS RESEARCH.....	40
<b>CHAPTER 3 .....</b>	<b>45</b>
3.1 RESEARCH DESIGN .....	45
3.2 RESEARCH OBJECT .....	46
3.3 DATA RESOURCE.....	46
3.4 DATA COLLECTION .....	47
3.5 RESEARCH INSTRUMENT .....	49
3.6 DATA ANALYSIS METHOD .....	49
3.7 DATA VALIDITY TEST .....	50
<b>CHAPTER 4 .....</b>	<b>52</b>
4.1 COMPANY PROFILE .....	52
4.1.1 Challenges On Current Audit Report .....	53
4.3 ORGANIZATIONAL CONTEXT.....	57



4.3.1 Capability For Change .....	58
4.3.2 Climate And Culture .....	60
4.3.3 Mandate For Change.....	61
4.3.4 Leadership.....	62
4.4 INDIVIDUAL LEVEL.....	63
4.4.1 Knowledge, Skills, Efficacy.....	64
4.4.2 Beliefs About The Outcomes And Value .....	70
4.4.3 Motivation And Goals .....	72
4.4.4 Readiness For Change .....	75
4.5 CHALLENGES IN COMMUNICATING KAM.....	77
<b>CHAPTER 5.....</b>	<b>80</b>
5.1 CONCLUSION .....	80
5.2 RECOMMENDATIONS .....	82
5.3 LIMITATION OF RESEARCH.....	82
5.4 SUGGESTION FOR FUTURE RESEARCH .....	83
<b>REFERENCE(S):.....</b>	<b>84</b>
<b>APPENDIX 1.....</b>	<b>96</b>
<b>APPENDIX 2.....</b>	<b>98</b>
<b>APPENDIX 3.....</b>	<b>99</b>