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ABSTRACT

This study points to determine the very existence of audit expectation gap between internal auditors and auditees in Central Lampung District using the variables of responsibility, reliability, competence, and auditor's independence. This study also aims to find the significance of the 4 variables toward the audit expectation gap. This research is a quantitative study provided with primary data using questionnaires. The method that were used in this study for a sampling purpose is saturated method for the internal auditor and purposive sampling method for the auditee. Mann-Whitney U Test as used for the hypothesis testing method. Based on the results of the test data and data analysis, it can be asserted that there is audit expectation gap between internal auditors and auditees using variable of auditor's independence. The significance is also proven to be quite high.

Keyword : audit expectation gap, expectation gap, auditee, internal auditor, responsibility, reliability, competence, auditor's independence.