



**AUDIT EXPECTATION GAP ANTARA AUDITOR DAN AUDITEE SERTA
PERAN PELATIHAN AUDIT**

(Studi Kasus di Kabupaten Mesuji Provinsi Lampung)

Dinawaya Widarasti 11/315743/EK/18539

ABSTRAK

Penelitian ini bertujuan untuk mengetahui keberadaan expectation gap antara auditor dan auditee di Kabupaten Mesuji pada dimensi akuntabilitas, independensi, kompetensi, audit kinerja, dan pelaporan serta mencari tahu apakah pelatihan audit bisa mempengaruhi expectation gap yang terjadi. Penelitian ini bersifat kuantitatif dengan data yang digunakan adalah data primer. Teknik pengumpulan data menggunakan kuesioner. Pengambilan sampel auditor dilakukan dengan teknik sampel jenuh sedangkan sampel auditee dengan teknik purposive sampling. Teknik pengujian hipotesis menggunakan uji Mann-Whitney U test. Berdasarkan hasil pengujian data dan analisis data, dapat dinyatakan bahwa terdapat expectation gap antara auditor dan auditee pada dimensi independensi dan kompetensi serta pelatihan audit memiliki pengaruh terhadap *audit expectation gap* yang terjadi.

Kata kunci : kesenjangan harapan audit, kesenjangan harapan, auditee, auditor, pelatihan audit, peran pelatihan.



***AUDIT EXPECTATION GAP BETWEEN AUDITOR AND AUDITEE AND
ROLE OF AUDIT TRAINING***

(Case Study in Mesuji District of Lampung Province)

Dinawaya Widarasti 11/315743/EK/18539

ABSTRACT

This study aims to determine the existence of expectation gap between auditors and auditees in Mesuji District on the dimensions of accountability, independence, competence, performance audits, and reporting. This study also aims to find out if training could affect existed expectation gap. This research is a quantitative study provided with primary data. The technique used for collecting the data is questionnaires. Saturated sampling method were used for auditor and purposive sampling method for auditee. Hypothesis testing technique was using Mann-Whitney U Test. Based on the results of the test data and data analysis, it can be stated that there is the expectation gap between auditors and auditees on the dimensions of independence and competence as well as audit training has an influence on the audit expectation gap that occurs.

Keyword : audit expectation gap, expectation gap, auditee, auditor, audit training, role of training.