

**ANALISIS PEMBENTUKAN JUDGEMENT AUDITOR PADA PENILAIAN RISIKO FRAUD: PERSPEKTIF BOUNDED RATIONALITY THEORY**

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**Intisari**

**Tujuan** — Penelitian mengenai pembentukan judgement auditor pada penilaian risiko fraud dengan perspektif *bounded rationality theory* ini memiliki tujuan untuk menganalisis peran dari tiap tahap *bounded rationality theory* sebagai upaya untuk meningkatkan kualitas pembentukan judgement auditor saat penilaian risiko fraud pada Kantor Akuntan Publik skala menengah dan kecil di Yogyakarta.

**Metode Penelitian** — Penelitian ini merupakan penelitian studi kasus dengan pendekatan kualitatif. Dengan melibatkan unit analisis tunggal yang berupa individu auditor dan pembahasan akan dilakukan pada sekitar ruang lingkup berperilaku auditor. Pengumpulan data dilakukan dengan metode wawancara. Sedangkan kriteria untuk penginterpretasian temuan penelitian, didasarkan pada standar audit dan tahapan *bounded rationality model*, lalu kedua dasar tersebut dikaitkan untuk didapatkan kesimpulan atas judgment auditor pada penilaian risiko fraud.

**Temuan** — *Bounded rationality theory* memiliki peran yang signifikan pada proses pembentukan judgement auditor saat penilaian risiko fraud berlangsung. Pada tahap awal *bounded rationality model* ditemukan beberapa kendala berupa batasan yang dirasakan oleh auditor. Faktor yang membuat batasan diawal tahap tersebut teratasi yaitu, auditor terindikasi selalu melakukan tahapan *feedback* atas masalah yang dihadapi pada tiap tahap model *bounded rationality*. Meskipun tingkatan pengetahuan tiap auditor berbeda, namun dengan dilakukannya *feedback* berupa diskusi antar anggota tim audit dan konsultasi dengan senior auditor dan/atau manager audit, auditor mampu mengatasi kesulitan yang dihadapi, lalu membentuk dan mengambil keputusan pada tiap tahap penilaian risiko fraud.

**Orisinalitas** — Penelitian yang menggunakan *bounded rationality model* untuk meningkatkan dan mengembangkan kualitas judgement auditor melalui pendekatan penilaian risiko fraud saat melakukan proses perencanaan audit sebagai referensi khususnya bagi auditor yang bekerja di KAP masih terbatas.

Kata kunci: Judgement Auditor, Penilaian Risiko Fraud, *Bounded rationality theory*.

## ANALYSIS OF AUDITOR'S JUDGEMENTS ON FRAUD RISK ASSESSMENT, A BOUNDED RATIONALITY PERSPECTIVE

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### Abstract

**Objective** — This study aims to describe the formation of auditor's judgement on fraud risk assessment using concepts of bounded rationality model. This allows us to analyze the role of each stage of bounded rationality theory as an effort to improve the quality of auditor's judgement formation when assessing a fraud risk at medium and small-scale public accounting firms in Yogyakarta.

**Design/methodology/approach** — Based on an analysis of the requirements for the decision context, the author uses a case study research with a qualitative approach. It involves a single unit of analysis in the form of an individual auditor, and discussion is carried out around the scope of the auditor's behavior. Data collection was accomplished by interview method. While the criteria for interpreting research findings are based on audit standards and the stages of the bounded rationality model that apply in Indonesia, then the two bases are linked to get a conclusion on the auditor's judgements based on the fraud risk assessment.

**Findings** — Bounded rationality theory has a significant role in the process of forming an auditor's judgement when the fraud risk assessment takes place. At the initial stage of the bounded rationality model, an auditor faces several obstacles in the form of knowledge constraints. Even though each auditor's level of knowledge is different, by conducting feedback sessions in the form of discussions between members of the audit team and consultation with senior auditors and/or audit managers, auditors are able to overcome the difficulties they face at each stage of the bounded rationality model, then form and make decisions at each stage of the fraud risk assessment.

**Originality/value** — This paper specifies the idea of using a bounded rationality model to improve and develop the quality of auditor's judgements through the fraud risk assessment, whose discussion is still very limited as a reference of audit planning process, especially for auditors working in public accounting firms.

**Keywords:** auditor's judgement, fraud risk assessment, bounded rationality theory.