

## RINGKASAN

### **PERSEPSI AUDITOR SENIOR ATAS KEAKRABAN DENGAN AUDITOR YUNIOR DAN KOMPLEKSITAS TUGAS TERHADAP TINGKAT *REPERFORMANCE* (STUDI REVIEW AUDIT PADA KANTOR AKUNTAN PUBLIK DI SURABAYA)**

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Keakraban senior auditor terhadap yunior auditor dapat mengubah objektivitas penilaian senior auditor terhadap pekerjaan yunior auditor. Disamping keakraban dengan yunior auditor, kompleksitas tugas antara senior dan yunior auditor juga mengakibatkan penilaian berbeda.

Penelitian ini mempelajari persepsi senior auditor atas keakraban / kurang akrab dan kompleksitas tugas / tugas rutin terhadap tingkat *reperformance* audit yang dilakukan senior auditor terhadap pekerjaan yunior auditor. Pekerjaan yunior auditor yang harus direperformance antara lain pemahaman atas bisnis klien, kecurangan dalam laporan keuangan, pelanggaran hukum oleh klien, pengendalian intern, internal auditor, saldo awal, bukti audit, konfirmasi, sistem informasi komputer, kertas kerja dan sampling audit.

Tujuan penelitian ini adalah untuk mengetahui perbedaan persepsi tingkat *reperformance* dalam proses review audit atas laporan keuangan yang dilakukan oleh senior auditor atas pekerjaan audit yang dilakukan oleh yunior auditor dalam kondisi akrab / kurang akrab dan kompleksitas tugas / tugas rutin.

Hasil pengujian dengan uji t (*t test*) untuk sampel tidak berpasangan menyimpulkan bahwa terdapat perbedaan tingkat *reperformance* antara kondisi akrab dan kurang akrab, perbedaan ini terjadi dari uji t (*t test*) atas *reperformance* secara keseluruhan maupun secara parsial. Sedangkan dalam kondisi kompleksitas tugas dan tugas rutin terdapat perbedaan tingkat *reperformance* secara keseluruhan sedangkan secara parsial yaitu atas unsur pelanggaran hukum oleh klien, bukti audit, konfirmasi, dan kertas kerja tidak berbeda. Perbedaan dalam kondisi kompleksitas tugas dan tugas rutin tidak sebesar perbedaan antara kondisi akrab dan kurang akrab.

Keterbatasan penelitian ini adalah penelitian ini menggunakan metode survey melalui kuisioner, peneliti tidak melakukan wawancara atau terlibat langsung dengan aktivitas di organisasi Kantor Akuntan Publik (KAP), sehingga kesimpulan yang diambil hanya berdasarkan pada data yang dikumpulkan melalui penggunaan instrument secara tertulis dan tidak memungkinkan peneliti untuk memberikan penjelasan atas pertanyaan lebih lanjut untuk jawaban responden dan hasil penelitian ini hanya dapat dijadikan analisis pada objek penelitian yang terbatas pada profesi auditor pada Kantor Akuntan Publik (KAP) di Surabaya

Saran yang dapat diberikan adalah Kantor Akuntan Publik (KAP) harus memperhatikan adanya perputaran staff dalam pekerjaan audit, dengan perputaran staff dapat dihindarkan staff audit berkerja dengan senior audit yang sama dalam jangka waktu yang lama. Dengan adanya perputaran staff kualitas audit dapat dijaga.

## **SUMMARY**

### **PERCEPTION OF SENIOR AUDITOR BASED ON FAMILIARITY WITH JUNIOR AUDITOR AND TASK COMPLEXITY TOWARDS REPERFORMANCE LEVEL (AUDIT STUDY REVIEW ON REGISTERED PUBLIC ACCOUNTANTS IN SURABAYA)**

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Familiarity between senior and junior auditor could change senior auditor objectivity evaluation towards junior auditor task. Beside familiarity with junior auditor, task complexity between senior and junior auditor result in different evaluation.

This research study perception of senior auditor based on familiarity or unfamiliar and task complexity / daily task of junior auditor towards reperformance audit level done by senior auditor. Junior auditor task that have to be reperformance such as understanding of client business, fraud in financial statement, violation of a rule by client, internal control, internal auditor, beginning balance, audit evidence, confirmation, computer information system, working paper and audit sampling.

This research purpose to understand difference of reperformance audit levels within audit review process of financial statement done by senior auditor towards junior auditor audit fieldworks upon familiarity / unfamiliar and task complexity / daily task.

Test result with t test for two-sample unequal variance conclude there were difference reperformance audit levels between familiarity or unfamiliar condition, this difference know in reperformance t test whole or partially. Whereas, in task complexity / daily task there was difference in reperformance level as a whole but as partial there were no difference on violation of a rule by client, audit evidence, confirmation, and working paper elements. The difference between task complexity and daily task not as wide as the difference between familiarity and unfamiliar conditions.

Limitation from this research was this research used survey method by using questionnaires, researchers didn't interview or involved with registered public accountants activities, so conclusions made based on data collected through written instrument and there was no further explanation for all respondent answered, so this research results limited only for auditor on Registered Public Accounting in Surabaya.

Suggestions offer was Registered Public Accounting should pay attention to change audit team more often to avoid unobjective evaluation in order to maintain audit quality.

## **ABSTRACT**

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This research studied perception of senior auditor based on familiarity or unfamiliar and task complexity / daily task of junior auditor towards reperformance audit level done by senior auditor. Junior auditor task that have to be reperformance such as understanding of client business, fraud in financial statement, violation of a rule by client, internal control, internal auditor, beginning balance, audit evidence, confirmation, computer information system, working paper and audit sampling.

The data was obtained by survey method, gave questioner to senior auditor of public accountants in Surabaya. The sampling method used is purposive sampling. In total 246 questionnaires were distributed, 156 can be used in analysis. Data was analyze using t test for two-sample unequal variance

Result of this study concludes that there were difference reperformance audit levels between familiarity and unfamiliar condition, this difference know in reperformance t test whole or partially. Whereas, in task complexity / daily task there was difference in reperformance level as a whole but as partial there were no difference on violation of a rule by client, audit evidence, confirmation, and working paper elements. The difference between task complexity and daily task not as wide as the difference between familiarity and unfamiliar conditions.

**Key words:** familiarity, unfamiliar, complexity, daily task, reperformance