

## ABSTRAK

Penelitian ini akan membahas mengenai masalah *expectation gap* atau perbedaan harapan, yang meliputi *expectation gap* mengenai isu auditor dan proses audit, serta *expectation gap* mengenai isu peran auditor. *Expectation gap* adalah perbedaan harapan antara apa yang masyarakat dan pengguna laporan keuangan harapkan dari auditor dengan apa yang auditor yakini sebagai tanggung jawabnya.

Penelitian ini bertujuan untuk meneliti apakah ada perbedaan harapan yang terjadi antara pengguna laporan keuangan (*corporate accountant, investment analysts, banker, tax people*) dan auditor mengenai isu auditor dan proses audit, serta isu peran auditor. Penelitian ini menggunakan *purposive sampling*, sampel dalam penelitian ini adalah pengguna laporan keuangan (*corporate accountant, investment analysts, banker, tax people*) dan auditor di Surabaya. Metode pengumpulan data menggunakan kuesioner yang kemudian data dianalisis dengan menggunakan uji anova *one way*. Sejalan dengan tujuan tersebut hipotesis yang dirumuskan adalah bahwa ada perbedaan persepsi mengenai *expectation gap* di dalam isu auditor dan proses audit dan peran auditor.

Penelitian ini mendapatkan hasil bahwa ada perbedaan yang signifikan persepsi pengguna laporan keuangan (*corporate accountant, investment analysts, banker, tax people*) dan auditor mengenai auditor dan proses audit, serta peran auditor. Berdasarkan hasil tersebut maka diajukan saran-saran agar lingkup penelitian diperluas seperti area, sampel dan masalah *expectation gap* yang lain seperti independensi, kompetensi, atau atribut kinerja.

**Kata kunci** : *expectation gap*, persepsi, auditor dan proses audit, peran auditor

## ABSTRACT

*This research will discuss about the problems of expectation gap, including expectation gap on the issue of the auditor and the audit process, and the expectation gap on the issue of the role of auditors. Expectation gap is the difference in expectation between what people and users of financial reports from the auditors with what auditors believe to be their responsibility.*

*This research aimed to examine whether or not there's a significant difference in perceptions between financial report users and auditors regarding the expectation gap on the issues of auditors and audit process, auditor's role or not. This research uses purposive sampling, the samples were financial report users (corporate accountant, investment analysts, banker, tax people) and auditors which conduct practices as public accountants located in Surabaya. The questionnaire used in this research to collect data, and data is analyzed by using ANOVA one way test. In line with these objectives formulated hypothesis is that there are different perceptions about the expectation gap on the issue of the auditor and the audit process and the role of auditors.*

*The results of this research show that there are differences in perceptions between financial report users (corporate accountant, investment analysts, banker, tax people) and auditors regarding the expectation gap on the issues of auditors and audit process, auditor's role. Based on these results it is proposed that suggestions such as the expanded scope of the study area, samples and other issues such as the expectation gap independence, competence, or performance attributes*

**Keywords :** *expectation gap, perception, auditors and audit process, auditor's role*