

## ABSTRAK

*Assurance Service* merupakan jasa penjaminan yang menerbitkan laporan atas jasa yang diberikan, salah satunya Laporan Auditor Independen. Melalui metode kualitatif deskriptif peneliti akan mengeksplorasi atas jasa penjaminan Akuntan Publik secara terperinci melalui survey pendahuluan awal, observasi, dan wawancara kepada informan Auditor A, Auditor B, Auditor C, Auditor D, AR Z, dan Pemeriksa Pajak 1 yang keabsahan datanya diuji dengan metode triangulasi.

Penelitian ini menghasilkan pemahaman bahwa peran *assurance service* laporan auditor independen pada pemeriksaan pajak adalah sebagai tindakan pencegahan, garansi, dan kepercayaan baik pemakai jasa ataupun publik. Metode kualitatif memiliki keterbatasan mengenai kejadian diambil peneliti tidak dapat digenarlkkan ke dalam semua keadaan serta subjektivitas peneliti yang cukup tinggi meskipun telah diantisipasi melalui survey pendahuluan awal dalam menentukan informan.

**Kata Kunci :** *Assurance Service*, Audit Laporan Keuangan, Pemeriksaan Pajak

**ABSTRACT**

*Assurance Service is a guarantee service issued for services provided, one of which is the Independent Auditor's Report. Through the qualitative descriptive method studies researchers will discuss of underwriting Public Accountants who are trapped through the initial preliminary survey, observation, and interviews with Auditor A, Auditor B, Auditor C, Auditor D, AR Z, and Tax Auditor informants 1 whose data validity is asked by the triangulation method.*

*This study yields an understanding of the role of service guarantees independent auditor's report on tax audits as a consideration, guarantee, and good trust in public service users. The qualitative method of disclosure of events taken by the researcher cannot be included in all situations and the subjectivity of the researcher is quite high anticipated through the initial preliminary survey in determining the informant.*

**Keywords:** *Assurance Service, Financial Report Audit, Tax Examination*