

ABSTRACT

SEPTI ADRIANY *Expectation of auditors and entity regulatory bureau of trade commodity futures (Bappebti) on financial audit report in futures trading company registered in 2013 (guided by Drs. Daulat Freddy, Ak, MM)*

The main purpose of this study is to examine whether there is an audit expectation gap considering the different between users expectation of audited financial reports on responsibility, reliability and decision usefulness with auditors perception of their role in futures trading company registered in “Bappebti”. Data and information obtained through a survey method with questionnaire instrument. Hipotesis testing used Mann Whitney Test to known expectation gap between two cluster (auditor and Bappebti).

The result found evidence of a wide audit expectation gap. In the first areas of auditor responsibilities for fraud prevention and detection, company internal control and selection of an auditing procedures; second, the areas of statement reliability for absolute assurance that the financial statement contain no material misstatement, irrelevancy accounting policies by managment used in the financial statment, the extents of assurance given by the auditor is clearly indicate, and the entity is free from fraud; third the areas of statement decision usefulness for the audit financial statements indicated that entity have performed well. This result had shown expectation gap between auditor with entity regulatory bureau as audit financial

report users in futures trading company.

Keywords : expectation gap, responsibility, reliability, decision usefulness