

ABSTRACT

This research aimed to provide empirical study about BPK RI auditor's perception of reasonable assurance in audit work and the audit risk model in examine wheter or not there's a significant influence from public knowledge and expectation of public auditor duties and responsibilites on audit expectation gap.

This research used purposive sampling, the samples were auditors on representative office of BPK RI. The questionnaire used in this research to collect data, and data were analyzed by using manova.

The results of this research show that there are significant differences between perceptions held by auditors with accountant certification and auditors without accountant certification regarding reasonable assurance in audit work and audit risk model. There are no differences in the perceptions of reasonable assurance in audit work and audit risk model held by different ranks of auditors and different gender of auditors.

Keywords: reasonable assurance, audit risk model, perception, demogrphy, auditor, auditor's rank, gender, accountant.