ABSTRACT

This research was aimed to analyze the effect of social mismatch between staff auditors and client management on the collection of audit evidence which may affect audit quality. This research is a replication of the research that has been done by Bennet and Hatfield (2012) in USA, with different location, object, sample and analyzed method.

Population of this research was audit staff on KAP or BPKP. Totally 90 samples of audit staff level in KAP and BPKP was used in this research. Data analysis method that has been used is non parametric test of Mann Whitney with SPSS 20 statistic program. The surveys' results showed that most of audit staff level prefer to ask for the audit evidence via email than via personal meeting with management client, even though it doesn't significant by statistic. Email can reduce the effect of social mismatch such as the high tone. But, personal meeting can reduce misinterpretations data by staff auditors.

In general, we could conclude that social mismatch between staff auditors and client management on the collection of audit evidence did not affect staff auditors' perception to ask for additional audit evidence from various kind of client management and email could be one of the alternative methods to ask for the additional audit evidences from client management.

Keywords : staff auditors, auditor-client relationship, audit documentation, audit evidence, audit quality, intimidating, audit environment.