

ABSTRACT

This study aims to test the auditor reliability framework using tax officer's perceptions. This study refers to the previous study conducted by DeZoort, Holt, and Taylor (2012) which using lender's judgments to test the auditor reliability framework.

This study using 113 tax officers as the research sample. Tax officer was choosed because they can represent the stakeholder's concern of the company's financial statement. To test the hypothesis, this study using SEM analysis with Bollen-Stine bootstrap procedure due multivariate non-normality data.

The results of this study show that auditor integrity directly affecting tax officer's assesments of auditor expertise, independence, and objectivity, and also show that auditor independence directly affecting tax officer's assesments of auditor objectivity. The results also show that auditor objectivity directly affecting tax officer's assesments of auditor reliability. Beside that, this study also find insignificant relationship between auditor expertise to auditor objectivity.

Keywords : *auditor reliability framework, integrity, expertise, independence, objectivity, reliability, tax officer, financial statement, structural equation modeling.*