

ABSTRACT

This research aimed to examine whether or not there's a significant difference in perceptions between financial report users and auditors regarding the expectation gap on the issues of audit process, auditor's role, competence and independence, prohibition on public accounting firm, and audit results communication

This research used convenience sampling, the samples were bank staff, accounting lecturers, accounting students, auditors that practicing as public accountants located in Semarang. The questionnaire used in this research to collect data, and data were analyzed by using ANOVA one way test.

The results of this research show that there are differences in perceptions between financial report users and auditors regarding the expectation gap on the issues of audit process, auditor's role, competence and independence, prohibition on public accounting firm, and audit results communication.

Keywords : *expectation gap, perception, audit process, auditor's role, competence and independence, prohibition on public accounting firm., and audit results communication*