

ABSTRACT

Expectation gap between users of financial statements with auditor's failure to reveal the presence of auditors in performing their roles and responsibilities. The general public often assumes that the auditing and accounting are the same thing, although it is fundamentally different. Understanding the difference is what triggers the emergence of expectation gap. The hypothesis in this study is no expectation gap on the issue of auditors and the audit process, the issue of the role of auditors, the issue of competence and independence, and the issue of auditor performance between users of governmental financial statements with government auditors.

The sample in this study were users of financial statements of the government represented by the Regional Parliamentary Commission C and the local legislative area of the budget, and government auditors are represented by the BPK. Samples obtained by convenience sampling. Data obtained by using questionnaires that were then analyzed with a different test t-test.

The results of the study is that there is a significant expectation gap on the issue of auditors and the audit process, the issue of the role of auditors, the issue of competence and independence, and the issue of auditor performance between users of governmental financial statements with government auditors. Government auditors have a more positive perception of the auditors and the audit process, the issue of the role of auditors, the issue of competence and independence, and the issue of auditor performance in comparison with users of government financial statements.

Keywords: expectation gap, the issue of auditors and the audit process, the issue of the role of auditors, the issue of competence and independence, the issue of auditor performance, users of government financial statements, and auditors of government