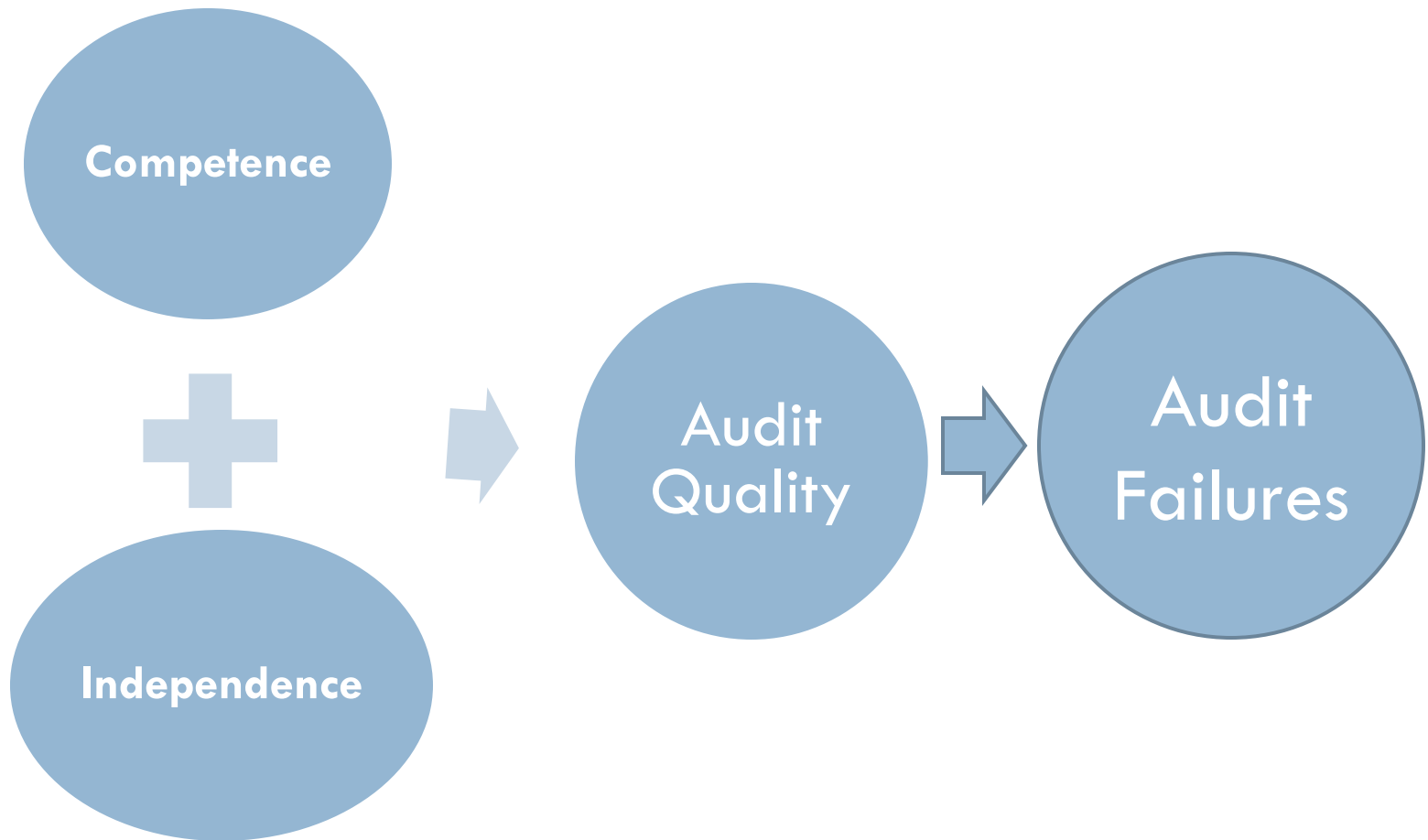


BEBERAPA PELUANG RISET DI BIDANG AUDITING

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SNA XIX Universitas Lampung, 24-27 Agustus 2016

IMPORTANT FACTORS IN AUDIT QUALITY AND FAILURES



What are behind Competence?

Competence

Analytical Thinking
Critical Thinking
Systematical Thinking
Problem Solving Capacity
Sensitivity
Communicability

Auditing Concepts
Auditing Techniques
Audit Standards
Accounting Standards

Accounting
Business
Legal
Information System & Technology
Finance
Taxation

Industrial Specialties

What are behind Independence?

Independence

Ethics

Audit
Standard
Quality

Other
Supporting
Regulations

Corporate Governance

Personal / Institutional / Environmental

AUDITING AND LEGITIMACY

- Legitimacy and Sustainability
 - Corporate (Client) Legitimacy
 - Auditor (Profession) Legitimacy
- Institutional Legitimacy and Environmental Acceptability
 - Coercive
 - Mimetic
 - Normative
- Isomorphism and Accounting Firm's Change

RESEARCH ELEMENTS SUBJECT TO IMPROVEMENTS

Subject Matter
(Topic/Theme/Issue)

Concept, Construct,
Variable, Indicator

**RESEARCH
NOVELTIES**

Paradigm, Methodology,
Approach, Theoretical
Basis

Data Analysis

EXAMPLES OF SUBJECT MATTER

- Demand for Audit Service (economic, legitimacy)
- Audit Judgment (Risk, Materiality, Soundness of IC)
- Audit Quality

Data Analysis Examples

- Correlation
- Regression
- Structural Equation Model
- Qualitative Data Analysis

Paradigm, Methodology, Theoretical Basis

- Positive, Interpretive, Postmodernist and/or Critical, Spiritual
- Quantitative, phenomenology, Deconstruction, Cultural (locality), Critical theory (post-colonial theory, feminist Theory), Syari'ah
- Economic based Theories, Psychological Theories, Sociological Theories, Anthropological Theories, Organizational (Sociology of Profession) theories, History