

ABSTRAK

This study aims to examine the differences perceptions between auditors inspectorate and the user of audit reports on the performance of auditors in the audit, which includes accountability and the lateral of audit concept (auditor independence, auditor competency, the audit materiality, audit evidence, audit performance and audit reporting). This research was conducted in the provincial government of Southeast Sulawesi.

The subject in this research is all of the SKPD chief on provincial government of Southeast Sulawesi and auditor's inspectorate on provincial government of Southeast Sulawesi.

The results of this study prove the accountability of the audit expectation gap does not occur. On the concept of audit consisting of auditor independence, auditor competence, evidence audit, performance audit, and audit reporting does not occur the audit expectation gap, whereas in materiality prove that has occurred audit expectation gap between auditor's inspectorate and the report users.

Keywords: audit expectation gap, differences in perception, accountability, audit concept, independence, competence, materiality, audit evidence, audit performance, and audit reporting.