



Independensi Auditor

Kelompok 2

Pengertian Independensi Auditor

- Auditor harus independensi dari entitas yang di audit
- Independensi meningkatkan kemampuan auditor dalam menjaga integritasnya, bertindak secara objektif, dan mempertahankan suatu sikap skeptisisme profesional.
- Independensi menambah kredibilitas laporan audit

Jenis Independensi



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Ikatan Akuntan Indonesia. Kongres



Kasus Pelanggaran Independensi Auditor :

KUMPULAN JURNAL TERKREDITASI SINTA (AKUNTANSI AUDIT) Siti Aisyah Siregar, 2024-03-21 **AUDIT SEKTOR PUBLIK** Dito Aditia Darma Nasution, Puja Rizqy Ramadhan, Mika Debora Br. Barus, Audit sektor publik adalah kegiatan yang ditujukan terhadap entitas yang menyediakan pelayanan dan penyediaan barang yang pembiayaannya berasal dari APBN APBD dengan tujuan untuk membandingkan antara kondisi yang ditemukan dan kriteria yang ditetapkan Audit sektor publik di Indonesia dikenal sebagai audit keuangan negara yang diatur dalam Undang Undang nomor 15 tahun 2004 tentang Pemeriksaan Pengelolaan dan Tanggung Jawab Keuangan Negara Undang Undang tersebut menyatakan bahwa pemeriksaan berfungsi untuk mendukung keberhasilan upaya pengelolaan keuangan negara secara tertib dan taat pada peraturan perundang undangan yang berlaku Audit Forensik Tutut Dewi Astuti, Loso Judijanto, Masriani Mahyuddin, Caecilia Sri Haryanti, 2025-10-25 Buku Audit Forensik Konsep dan Praktik memberikan pemahaman menyeluruh tentang peran audit forensik dalam mendeteksi mencegah dan mengungkap berbagai bentuk kecurangan keuangan secara sistematis Bagian pertama menjelaskan konsep dasar audit forensik teori penyebab terjadinya fraud jenis dan klasifikasi kecurangan serta hubungan antara akuntansi forensik dan audit forensik Pembahasan ini dilengkapi dengan pengenalan terhadap asosiasi profesi yang menaungi auditor forensik di tingkat nasional maupun internasional Selanjutnya bagian kedua membahas perkembangan regulasi serta standar audit forensik yang berlaku disertai tantangan implementasi dalam praktik profesional yang menuntut kejujuran ketelitian dan tanggung jawab moral Bagian ketiga menyoroti aspek etika dan profesionalisme auditor forensik termasuk dilema etika yang sering muncul dalam proses investigasi dan dampaknya terhadap kualitas hasil audit Bagian keempat menguraikan berbagai jenis serta modus kecurangan yang umum terjadi di dunia keuangan dan bisnis beserta faktor penyebab dan gejala yang perlu diwaspadai Dengan pendekatan teori dan praktik yang seimbang buku ini menjadi referensi penting bagi mahasiswa auditor dan praktisi profesional di bidang akuntansi forensik Prinsip-Prinsip Pengauditan Ihsan Nasihin, Loso Judijanto, Nadirsyah Nadirsyah, Rastina Rastina, Tutut Dewi Astuti, 2025-11-11 Buku Prinsip Prinsip Pengauditan membahas secara menyeluruh konsep dasar audit mulai dari definisi jenis jenis audit hingga tujuan dan manfaatnya bagi organisasi modern Dalam pembahasannya dijelaskan pula tahapan pelaksanaan audit standar pelaksanaan serta prinsip prinsip utama seperti integritas objektivitas independensi dan profesionalisme yang menjadi landasan etika profesi auditor Buku ini menekankan pentingnya audit laporan keuangan sebagai alat untuk menilai keandalan informasi meningkatkan transparansi serta memperkuat akuntabilitas manajemen organisasi Selain itu buku ini juga memberikan pemahaman tentang peran auditor dalam mendeteksi kesalahan kecurangan serta memberikan rekomendasi perbaikan demi meningkatkan tata kelola yang baik Pada bagian selanjutnya buku ini mengulas etika dan tanggung jawab profesi auditor serta penerapan Standar Profesional Akuntan Publik SPAP dalam praktik pengauditan Pembahasan mencakup prinsip dasar etika profesi ancaman terhadap independensi dan tantangan akuntan

publik di era modern Dengan pendekatan teoritis aplikatif dan sistematis buku ini menjadi panduan penting bagi mahasiswa calon auditor serta praktisi akuntansi profesional *Audit Bank Syariah* Dr. Abdul Nasser Hasibuan, S.E., M.Si., 2023-07-01

Berkembangnya industri perbankan syariah dipengaruhi oleh para stakeholder Stakeholder memiliki peranan terpenting terhadap penilaian suatu organisasi Stakeholder dari perbankan syariah yaitu Bank Indonesia sebagai pengatur dan pengawas bank Dewan Syariah Nasional DSN Dewan Pengawas Syariah DPS perguruan tinggi atau lembaga akademis yang berkaitan dengan pendidikan ekonomi dan keuangan syariah dan masyarakat pada umumnya Tingginya kepercayaan masyarakat pada bank syariah dapat dipengaruhi oleh kualitas kinerja auditor salah satunya laporan audit pada bank syariah yang dapat membangun kepercayaan masyarakat jika auditor menyajikan laporan audit secara transparan akuntabel dan bertanggung jawab Audit berperan dalam memeriksa dan mengawasi kinerja suatu lembaga termasuk bank syariah Peranan audit ini dapat menjadi alat kontrol penunjang kesuksesan industri perbankan antara lain menghindari terjadi kecurangan fraud dalam mengelola keuangan perbankan Berkaitan dengan itu dalam buku ini penulis berupaya membangun teori yang berkaitan dengan audit bank syariah yang kelak teori demi teori dapat memberikan makna yang berarti terutama dalam pelaksanaan audit bank syariah Dengan demikian kajian dalam buku ini dapat mengubah penilaian masyarakat pengguna jasa perbankan antara auditor dan bank syariah dapat melaksanakan tugasnya masing masing baik sebagai tim yang memeriksa keuangan bank ataupun sebagai pihak lembaga yang melaksanakan operasional perbankan sebagaimana mestinya Oleh karenanya buku ini sangat perlu dibaca dan dimiliki oleh para mahasiswa ekonomi pada umumnya dan ekonomi Islam pada khususnya serta bagi semua pihak yang tertarik untuk memperluas cakrawala pengetahuan tentang ekonomi dan perbankan syariah Buku persembahkan penerbit LembarLangitGroup LembarLangit **Tata Kelola Korporat di Indonesia** Sidharta Utama,Fitriany Amarullah,Sylvia Veronica Siregar,Yan Rahadian,Cynthia Afriani Utama,James Simanjuntak, 2023-12-19

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Buku Referensi Hukum Perdata Indonesia : Teori dan Penerapan Hukum Perdata Indonesia dalam Perspektif Modern
Theresia N.A Narwadan, Apriyanto Apriyanto,A. Afgan Nugraha,Muhammad Kamran,2025-01-15 Buku ini adalah salah satu buku referensi yang memberikan wawasan komprehensif mengenai hukum perdata di Indonesia Buku ini dimulai dengan pembahasan mendalam tentang dasar dasar hukum perdata seperti pengertian ruang lingkup sumber hukum serta sejarah dan peran hukum perdata dalam kehidupan masyarakat Indonesia Selain itu asas asas hukum perdata seperti kebebasan berkontrak itikad baik kepastian hukum dan keseimbangan hak dan kewajiban dijelaskan secara rinci sebagai landasan penting dalam hubungan hukum Di bagian berikutnya buku ini mengulas sistem hukum perdata di Indonesia termasuk struktur hierarkinya penerapan KUHPerdata serta peran lembaga peradilan dalam menyelesaikan sengketa Bab terakhir membahas isu isu kontemporer yang relevan seperti perlindungan konsumen tanggung jawab hukum terkait lingkungan hidup perkembangan hukum waris modern dan alternatif penyelesaian sengketa ADR Buku ini dirancang untuk mahasiswa praktisi hukum dan pembaca umum yang ingin memahami hukum perdata secara menyeluruh dengan pendekatan modern yang relevan dengan tantangan era kini

Pemantapan profesionalisme akuntan dalam perubahan lingkungan global Ikatan Akuntan Indonesia. Kongres,2002

Transparansi independensi pengawasan kejahatan pasar modal Indra Safitri,1998 Securities fraud cases of insider trading hostile takeover and market manipulation in Indonesian capital market

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