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ACCEPTANCE FACTOR OF CONVENTIONAL AUDITING AND COMPUTERISED AUDIT ASSISTED TOOL AND TECHNIQUE IN TERM OF FRAUD POTENTIAL AVOIDANCE

By

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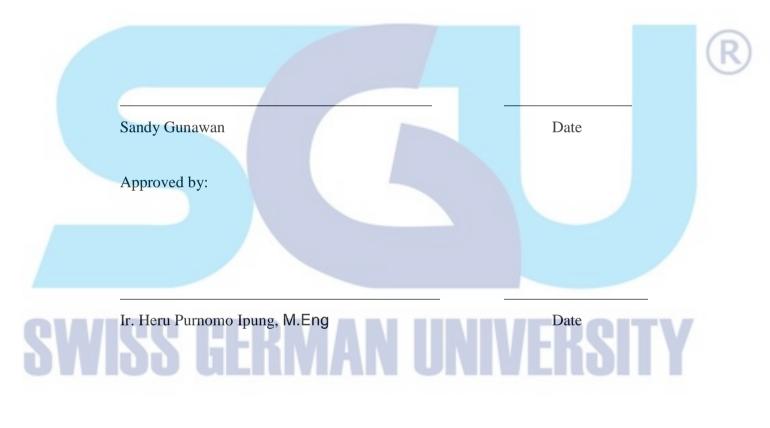
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STATEMENT BY THE AUTHOR

I hereby declare that this submission is my own work and to the best of my knowledge, contains no material previously published or written by another person, nor material which to a substantial extent has been accepted for the award of any other degree or diploma at any educational institution, except where due acknowledgement is made in the thesis.



Dr. Ford Lumban Gaol, M.Eng

Date

Chairman of the Examination Steering Committee

Date

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ABSTRACT

ACCEPTANCE FACTOR OF CONVENTIONAL AUDITING AND COMPUTERISED AUDIT ASSISTED TOOL AND TECHNIQUE IN TERM OF FRAUD POTENTIAL AVOIDANCE

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The Research is To understand what the factor that cause many company in indonesia not to move forward to software based auditing. In this research trying to analyse that adoption or implement of CAATTs can reduce fraud act in auditing. and also study why organisation in indonesia should move forward to software based auditing and software based auditing abel to reduce company lost and detect or prevent fraud in auditing process.

In this Research methodology questionnaire is used as the instrument in order to collect a primary data as the source. Reliability and validity test using SPSS 15 to study direct effect of the examined variables of the factor cause company still using conventional method auditing(with excel or spreadsheet) considering benefit of CAATTs and also to proof that CAATTs provide better prevention and detect fraud in auditing.

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In this Thesis, we found out that cost is the main factor of company still using conventional method. CAATTs give better prevention and detection in fraud auditing because CAATTs provide transparency data, more in access data, bigger data size capacity, integrity, reliability, accuracy due conversion and ability to analyzing data from various source. another benefit of CAATTs is increase Usefulness, Effectiveness and performance, Ease to use, Cost saving and prevent revenue leakage.

Keywords : Acl, Conventional Auditing, Software based Auditing, Fraud Auditing, CAATTs

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DEDICATION

I dedicate this thesis to my parents who have raised me up and keep supporting me along the way.

To my best friend, who has given me confidence that I able to keep move forward and finish the thesis on time and also accompany me in spirit during these days.

To, all Swiss German University students, to next batch who will have their thesis too, and to other fellow students. Suggestions and critiques from readers are widely open, for my improvement in the future.

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Thanks to all respondent that have spare their precious time to fill up the questionnaire.

After all, thanks to Swiss German University and all lecturers for the last 4 years.

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I hope the thesis that i submitted to SGU would be useful to SGU and to the company that want to implement CAATTs as a Consideration.

Serpong, July 27th, 2012. Best Regards,



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