

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

By

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A Thesis submitted to the Faculty of
INFORMATION TECHNOLOGY

Department of
INFORMATION SYSTEM

In Partial Fulfillment of the Requirements for

BACHELOR'S DEGREE

IN

INFORMATION TECHNOLOGY

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June 2012

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.

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ABSTRACT

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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.

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



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.



SWISS GERMAN UNIVERSITY

ACKNOWLEDGMENTS

First of all, I would like to thank Allah SWT for the blessing and grace, so I could finish writing this Thesis. Thanks God for hearing my prayer and makes me believe that anything is possible

Thanks to my parents (Vincent Djirin and Lina Parlina) who always support me when I'm down, as a mood booster and become my motivator to finish my thesis. Thank you for your love, prayers, support, and advice. Thanks to my sister Sylvia Revina and all my big family, I love you always.

Thanks to Ir. Heru Purnomo Ipung, M.Eng as Advisor and Dr. Ford Lumban Gaol, M.Eng as My co-Advisor in helping me finishing this thesis. Thank you for your guidance, your thought, your time, and your patient in advising and correcting my thesis.

Thanks to Ms. Meliana Kwek for always encourage me to do my thesis, helping me during the research time and spreading my questionnaire.

Thanks my friends to keep supporting me, my classmate, my kost mate and others which I can not mention here.

Thanks to all Swiss German University staff that always encourage me to do my thesis.

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.

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,

Sandy Gunawan



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