

**ABSTRAK**

**EVALUASI PROSEDUR AUDIT FORENSIK  
Studi Kasus Pada Kantor Akuntan Publik (KAP) Drs. Inaresjz Kemalawarta**

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2012**

Penelitian ini bertujuan untuk mengetahui pelaksanaan prosedur audit forensik yang dilakukan oleh KAP Drs. Inaresjz Kemalawarta sudah sesuai dengan standar prosedur audit forensik menurut *Association of Certified Fraud Examiners (ACFE)*.

Jenis penelitian adalah studi kasus. Teknik pengumpulan data menggunakan metode wawancara dan dokumentasi. Analisis data yang digunakan adalah teknik analisis deskriptif. Untuk langkah pertama yaitu dengan memaparkan gambaran umum kasus *fraud* yang terjadi. Untuk langkah kedua yaitu dengan membandingkan antara prosedur audit forensik yang dilakukan oleh KAP Drs. Inaresjz dengan standar prosedur audit forensik yang diterapkan oleh *Association of Certified Fraud Examiners (ACFE)*. Sedangkan langkah ketiga yaitu dengan menarik kesimpulan dari hasil perbandingan antara prosedur audit forensik yang dilakukan oleh KAP Drs. Inaresjz dengan standar prosedur audit forensik yang diterapkan oleh *Association of Certified Fraud Examiners (ACFE)*.

Hasil dari penelitian menunjukkan bahwa KAP Drs. Inaresjz Kemalawarta sudah menerapkan standar prosedur audit forensik menurut *Association of Certified Fraud Examiners (ACFE)* tetapi tidak 100%. Prosedur yang tidak dilakukan 100% adalah prosedur penyusunan rencana investigasi khususnya di unsur menerima gambaran yang akurat mengenai kasus dan strategi yang akan digunakan.

**ABSTRACT**

**AN EVALUATION OF FORENSIC AUDIT PROCEDURES  
A Case Study In Public Accountant Firm Drs. Inaresjz Kemalawarta**

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This study aimed to know whether the implementation of forensic audit procedures performed by Public Accountant Firm Drs. Inaresjz Kemalawarta was suitable with the standards of forensic audit procedures according to the Association of Certified Fraud Examiners (ACFE).

This research was a case study. The techniques of data collection used interviews and documentation. The data analysis used descriptive analysis technique. For the first step was by describing the general case of fraud happened. For The second step was by comparing the forensic audit procedures performed by Public Accountant Firm Drs. Inaresjz Kemalawarta with standard forensic audit procedures applied by the Association of Certified Fraud Examiners (ACFE). While the third step was by drawing conclusions from the results of the comparison between the forensic audit procedures performed by Public Accountant Firm Drs. Inaresjz Kemalawarta with standard forensic audit procedures applied by the Association of Certified Fraud Examiners (ACFE).

The Results from the study showed that Public Accountant Firm Drs. Inaresjz Kemalawarta had implemented the standards of forensic audit procedures based on the Association of Certified Fraud Examiners (ACFE), but not 100%. The procedures not done 100% was the procedures of compiling investigative plans, especially in the element of receiving an accurate image of the case and the strategy to be used.