

Evaluasi manajemen resiko Kantor Akuntan Publik (KAP) dalam keputusan penerimaan klien berdasarkan pertimbangan dari Risiko Klien, Risiko Audit Dan Risiko Bisnis Kap

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Abstrak

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The objective of this research is to understand the risk management factors which should be performed by the accounting firm in the process of client acceptance decision by considering of three risks factors: Client Risk, Audit Risk and Auditors Business Risk. The client risk was determined by management integrity valuation and clients business risk, meanwhile, the audit risk was determined by the nature of the audit engagement, related parties transactions, clients prior knowledge and experiences, and also from the deep understanding of auditors in regards to the error and fraud which is possible performed by the client. Furthermore, auditors business risk was determined by considering whether the clients profiles is a public company, regulated industry or high profile company. In order to enhance this research, this paper also discusses how the audit fee and the role of specialist will impact to clients acceptance decision. In conducting the model testing, this research was performed through a field of empirical testing in one of the accounting firm (archival data).