

ABSTRACT

This study investigates the audit engagement challenges faced by auditors and to examines the role of communications in resolving those challenges.

Population of this study is the auditor at BPK RI. Random sampling method is employed in this research. Using survey method, 406 questionnaires sent and the final data that are used for analyzing is 108 questionnaires. Data analyzed using logistic regression.

The results of this study shows that communication, especially communication within the team (between team members) and communication with the auditee is directly affecting the successful resolution of the audit engagement challenges.

The implication of this finding is that this result may be used as the base to understand and to increase the role of communication in resolving the audit engagement challenges faced by BPK RI's auditor. Furthermore, the management level at BPK RI can employ the instrument used in this research to investigates many challenges met on the audit engagement and its characteristics.

Keywords : audit, audit engagement challenges, communication, Indonesia supreme audit institution, BPK RI