

**THE ANALYSIS OF IMPLEMENTATION INVESTIGATIVE AUDIT
PROCEDURE ON STATE LOST VALUATION AS THE DAMAGE OF
CORRUPTION (CASE OF STUDY : THE AUDIT BOARD OF REPUBLIC
OF INDONESIA)**

BY:

I GUSTI AGUNG KURNIAWAN

43208110396

ABSTRACT

This research is a study case about investigative audit on state lost valuation as the damage of corruption. The purpose of this research is to be able to know how to perform investigative audit and play a part in state lost valuation in case abuse of local government cash account and also local general revenue and expenditure budget on budgeting year 2000 until 2007 of Langkat Local Government that performed by The Audit Board of Republic of Indonesia.

The result of this research will be showing that investigative audit play a part in on state lost valuation as the damage of corruption. The investigative audit implemented in state lost valuation consist of preparation, implementation, and reporting.

Key words: investigative audit, state lost valuation.

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