

**EVALUATION OF AUDIT WORKING PAPERS ARRANGEMENT QUALITY  
IN FINANCIAL STATEMENT AUDIT**

**BY AUDITAMA KEUANGAN NEGARA III BPK'S AUDITORS**

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***ABSTRACT***

*This research was about evaluation of audit working papers arrangement quality by Auditama Keuangan Negara III BPK's auditors. The purposes of this research are to evaluate how the auditors arrange audit working paper in financial statement audit and if the auditors has arranged audit working paper based on Standar Profesional Akuntan Publik (SPAP). Descriptive method was being used for this research.*

*The result of this research will be showing that generally, the auditors has arranged audit working paper based on SPAP, but there are some points that should be improved specially in time accuration and cross review by other auditors.*

*Key words : audit working papers, financial statement audit, BPK, SPAP*