

**PENERAPAN STANDAR PEMERIKSAAN KEUANGAN NEGARA TERHADAP  
AUDIT KINERJA DAN AUDIT KEPATUHAN**

**(Studi Kasus : BPK RI Perwakilan Propinsi DKI Jakarta)**

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***ABSTRACT***

*To get the audit result, BPK RI must have a good standard examination too. Based on article 9 (1e) UU No 15 years 2006 about BPK, on January 2007, BPK RI has been published The Standard Examination of Financial State (SPKN) as a reference to examine the financial state.*

*The objective of this research to get tested as empirical, is there a different between the rule of SPKN with the practical has been done with the auditor arrange a performance audit and obedience audit. This research has shown the difference between the practical from the auditor and the rules in SPKN.*

*And the there is a similarity between the practical from the auditor to arrange an obedience audit and the rules in SPKN. The difference that happened here is the rules in SPKN more strict than the auditor has been done in performance audit arrangement.*

*Key words : Performance Audit, Obedience Audit, Auditor, SPKN*