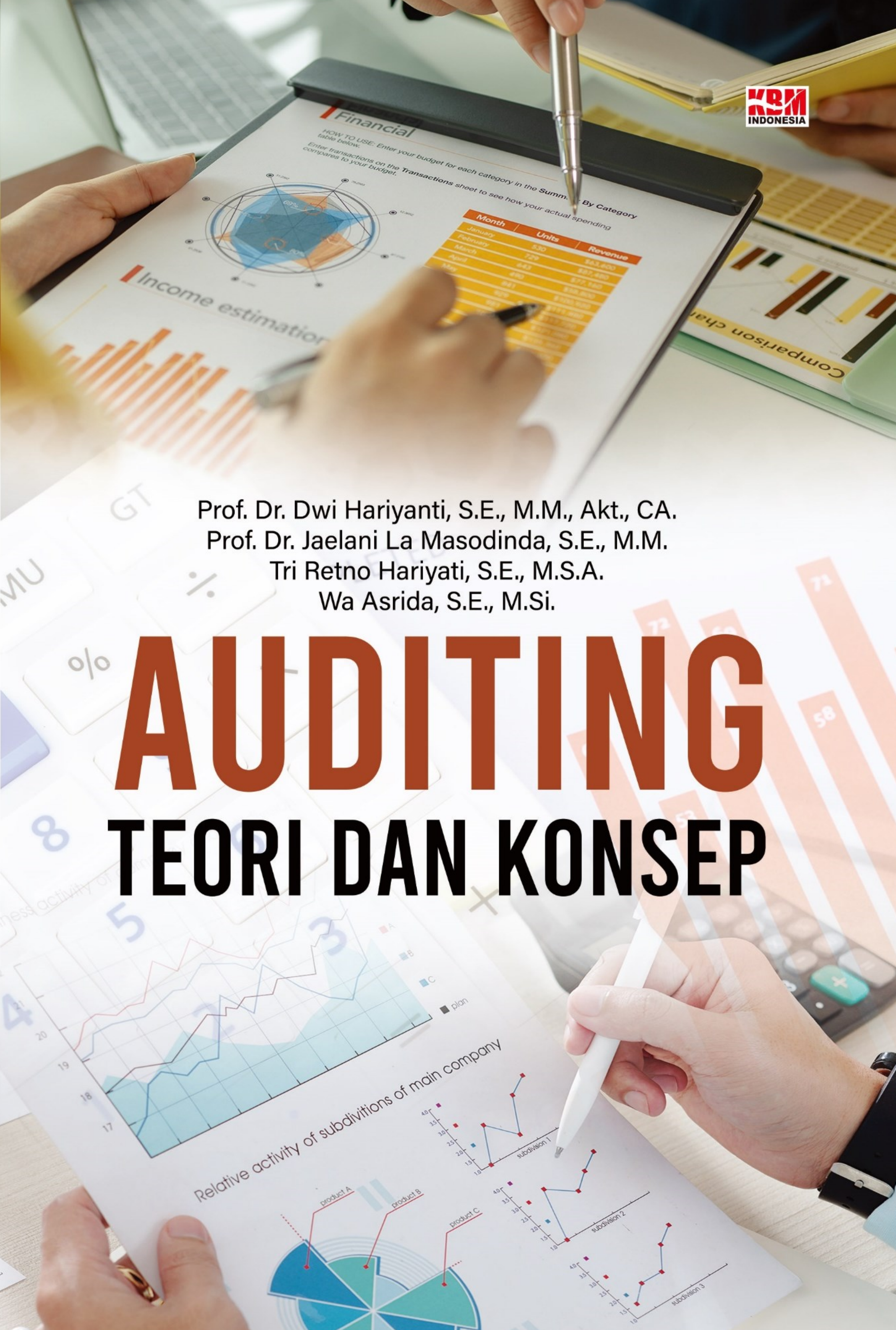

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AUDITING

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1. Setiap Orang yang dengan tanpa hak melakukan pelanggaran hak ekonomi sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf i untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 1 (satu) tahun dan/atau pidana denda paling banyak Rp 100.000.000 (seratus juta rupiah).
2. Setiap Orang yang dengan tanpa hak dan/atau tanpa izin Pencipta atau pemegang Hak Cipta melakukan pelanggaran hak ekonomi Pencipta sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf c, huruf d, huruf f, dan/atau huruf h untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 3 (tiga) tahun dan/atau pidana denda paling banyak Rp 500.000.000,00 (lima ratus juta rupiah).
3. Setiap Orang yang dengan tanpa hak dan/atau tanpa izin Pencipta atau pemegang Hak Cipta melakukan pelanggaran hak ekonomi Pencipta sebagaimana dimaksud dalam Pasal 9 ayat (1) huruf a, huruf b, huruf e, dan/atau huruf g untuk Penggunaan Secara Komersial dipidana dengan pidana penjara paling lama 4 (empat) tahun dan/atau pidana denda paling banyak Rp 1.000.000.000,00 (satu miliar rupiah).
4. Setiap Orang yang memenuhi unsur sebagaimana dimaksud pada ayat (3) yang dilakukan dalam bentuk pembajakan, dipidana dengan pidana penjara paling lama 10 (sepuluh) tahun dan/atau pidana denda paling banyak Rp 4.000.000.000,00 (empat miliar rupiah).

KATA PENGANTAR

Puji dan syukur penulis panjatkan ke hadirat Tuhan Yang Maha Esa atas rahmat dan karunia-Nya, sehingga buku ini yang berjudul "Auditing: Teori dan Konsep" dapat diselesaikan dengan baik. Buku ini disusun sebagai bentuk kontribusi akademik dalam memberikan pemahaman yang komprehensif dan mendalam mengenai landasan teoritis dan konseptual dalam praktik audit modern.

Audit bukan sekadar proses pemeriksaan laporan keuangan, tetapi merupakan fungsi penting dalam menjamin integritas, akuntabilitas, dan transparansi dalam berbagai jenis organisasi, baik di sektor publik maupun swasta. Oleh karena itu, pemahaman atas teori-teori audit seperti *Agency Theory*, *Signaling Theory*, *Expectation Gap Theory*, hingga pendekatan kontemporer seperti *Audit Berbasis Data* dan *Audit ESG* menjadi sangat penting. Buku ini juga mengintegrasikan perkembangan terbaru dalam standar audit internasional (ISA), serta menyesuaikan dengan dinamika era digital dan tuntutan tata kelola yang semakin kompleks.

Buku ini diharapkan dapat menjadi sumber literatur utama bagi mahasiswa program studi Akuntansi. Selain itu, bagi para dosen, auditor internal dan eksternal, serta praktisi keuangan, buku ini dapat menjadi referensi yang berguna dalam memahami prinsip dan praktik audit secara lebih sistematis dan aplikatif.

Penulis menyadari bahwa buku ini masih memiliki keterbatasan. Oleh karena itu, kritik dan saran dari para pembaca sangat diharapkan guna perbaikan di edisi mendatang. Akhir kata, penulis mengucapkan terima kasih kepada semua pihak yang telah mendukung penyusunan buku ini, termasuk kolega, mitra akademik, dan mahasiswa yang telah memberikan masukan berarti selama proses penulisan.

Semoga buku ini dapat memberikan manfaat dan menjadi inspirasi dalam memperkuat kompetensi dan profesionalisme di bidang audit.

Penulis

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TENTANG PENULIS

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