



# The Usefulness of Control Self-Assessment to Audit Plan

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## **Abstract**

*The purpose of this research is to know external auditor perceptions about the usefulness of CSA in audit plan and its implementation in the companies, clearly this research intent to know is there any difference between the expectations of CSA usefulness and its actual contribution and implementation of CSA. Sample of this research is 50 external auditors, consist of manager, partner, supervisor, senior, and junior auditor, settle in Certified Public Accountant Office in Jakarta. For analyzed method using difference test (t-test) by Paired Sample Test. Each variable used three dimensions for measurement.*

*The result of this study shows that there is a significant gap between both variables, for 0,000, manually t-calculate (27,425) > t-table (2,0049), means the answer of respondent is un-identical and there is a significant difference between the average answer of respondent. The low utilization of CSA in the companies commonly cause by the way thinking of companies internal auditor, many of internal auditor still focusing on financial matters and hard control.*

**Keywords:** *Control Self-Assessment, Internal Control, Audit Plan.*

## **INTRODUCTION**

### **Background**

In the year of 1990, began to see another forcing power and much greater that insist auditor to develop their approaches and their skill. This is the time where companies begin move backwardly in the extent capacity, downsizing of the company program to stated total quality management, re-engineering, big investment in technological solution, and in many case, happen a disappearing of timely based control process.

Era after the Watergate scandal at 1970 in US, many big multinational companies been examined, to decide whether they had illegally transferring fund to many political parties (Sawyer's, 2003). In that case revealed, many of the companies had a secret bank account, used for transferring fund illegally to political parties and governmental employees. This scandal opened a black side of the big business world.

After the Watergate era, in 1987, Gulf Canada designing new process what they called, Control self-assessment (CSA) process. Team consists of employees and

manager, gathered in one day meeting. Senior staff of internal auditor facilitates this meeting. In 1992, when COSO was found, Gulf Canada Control self-assessment (CSA) process routinely revealing problems in full scope and its declare in a new model. Business paradigm of the companies is showing a new era. After having a down sizing and re-organized, take over and comprehensively re-engineering (Sawyer's, 2003).

Control Self-Assessment (CSA) activity is potential in developing efficiency and effectiveness of financial statement audits, this development arise as a response for the change of public demands on independent auditors. When external auditor get benefits from Control Self-Assessment (CSA) activity, there is an expectation that external auditor is maximizing the usefulness or the benefits of Control Self-Assessment (CSA).

*Although in the beginning* Control Self-Assessment (CSA) is more focusing for the development of audit method by internal auditor, that doesn't mean that external auditor can't involved or using Control Self-Assessment (CSA) as a tools to developed the quality and the competence of the auditor and their audit services.

Based on the report of many journals, Control Self-Assessment (CSA) still becomes a private tool for the internal auditor. Researcher want to know how far is the implementation of Control Self-Assessment (CSA) by the internal auditor.

The lack of information about the CSA usefulness in Indonesia during the audits motivated this research. Especially researcher intent to know, are the internal auditor who works in the companies using Control Self-Assessment (CSA) process have or giving a significant impact for the assessment and implementation of audit plan by external auditor or to the companies it self.

*Joseph and Engle* investigate the use of Control Self-Assessment (CSA) by external auditor, the result, auditors is less using CSA during the audits process, and this research they also survey about auditor perceptions about their level of involvement in CSA process activity, the result is same, less involvement in CSA process (*Joseph and Engle, 2005*).

*Joseph and Engle* investigating the use of Control Self-Assessment (CSA) in audits, the results show that some of CSA product is useful in assessing risk, evaluating internal control (soft control), and Asses fraud (still low utilization) (*Joseph and Engle, 2001*).

Kizirian (2005) investigate the impact of management integrity on audit plan and evidence. The results show that, there is a significant influence of management integrity on audit plan and risk material misstatement (RMM). The results also suggest that clients with higher assessed levels of integrity have lower preliminary risk

assessment. Management integrity exhibits incremental explanatory power beyond the risk material misstatement for the persuasiveness of audit evidence collected.

Ernst & Young (2005) studied about factors that will impact audit fees and related to the scope of audit. Ernst & Young also relate the impact of additional hours on audit to the scope of audit. The result, companies who prepare or supplies external auditor with Client Assistant Schedule approximately 3-4 weeks prior to the audit fieldwork commences will impact the scope of audit and also impact the audit fee.

Components of the Client Assistant Schedule is similar to work of internal auditor in Control Self-Assessment (CSA) or it can be said part of it, that's why researcher use the study made by Ernst & Young.

Basic journal is from Joseph and Engle complied and modify with others journal and then researcher limiting the research by only surveys about the usefulness of Control Self-assessment in audit planning.

The next section of this paper presents literature review and hypotheses development. The third and fourth sections describe the experimental method and present of the results. The final section discusses the implications and limitations, of the study.

## **THEORETICAL FRAMEWORK AND HYPOTHESIS**

### **Control Self-Assessment (CSA)**

Control self-assessment is a new method rise in audit world especially internal audit. In Indonesia it self, Control Self-Assessment found it place and enhanced by its own ways. Many companies in Indonesia has begin to use Control Self-Assessment to help them become more efficient and effectively. Many internal audits have developed this method into various ways and approaches, but still in line with the basic standards. The definition of CSA it self is various between many user.

Control self-assessment (CSA) is a methodology used to review key business objectives, risks involved in achieving the objectives, and internal controls designed to manage those risks. Some CSA proponents expand this description to encompass opportunity as well as risk, strength as well as weakness, and the overall effectiveness of the system in ensuring that the organization's objectives are met. CSA is a process through which internal control effectiveness is examined and assessed. The objective is to provide reasonable assurance that all business objectives will be met. The responsibility for the process is shared among all employees in an organization. CSA is conducted within a structured environment in which the process is thoroughly documented and the process is repetitive as an incentive for continuous improvement (IIA, pp: 98-2, 1998).

According IIA pp: 98-2, 1998, The CSA process allows management and/or work teams directly responsible for a business function to:

1. Participate in the assessment of internal control.
2. Evaluate risk.
3. Develop action plans to address identified weakness.
4. Assess the likelihood of achieving business objectives.

Control Self-Assessment (CSA) is an effective tools use by many companies to develop their Internal Control System, and continuing business process. Control Self-Assessment (CSA) can be implemented in several ways, but things that differs it from other approaches is risk assessment and evaluation of internal control done by operational employees and lower-level managers, works together in evaluated area (Joseph and Engle, 2001).

Control Self-Assessment (CSA) is a process where teams consist of employees and manager, in local and executive area, continuously keep their awareness of all material factors, that can influence companies goal congruence, so they can made the right adjustment. To enhance independence, objectivity, and quality in CSA process, and also to make a good and effective bookkeeping, that's why auditor involvement is necessary in Control Self-Assessment (CSA) process and independently reports the result to senior management and commissioner board (Sawyer's, 2003).

Control Self-Assessment (CSA) is an alternative to the typical internal audit, where instead of conducting tests and observations. The auditor facilitates a process whereby the managers and employees of an entity perform an examination of the entity's business processes. The primary focus of a CSA is to review and assess an entity's system of internal control (Davis, 2004).

Control Self-Assessment operations oriented any activity where the people responsible for a business area, task, or objective using some demonstrable approach analyze the status of control and risk to provide additional assurance related to the achievement of one or more business objectives (Crawford, 2005).

Self-Assessment provides auditors with:

1. Additional hands and eyes
2. Specialized expertise
3. Operations knowledge
4. Commitment to implementing recommendations

Many of American companies use Control Self-Assessment (CSA) to fulfil audit objectives, The Institute of Internal Auditors (IIA) has published full guided rules to this subject.

Control Self-Assessment (CSA) also supplement traditional audit with several things that can be used in audit process (Crawford, 2005), the supplement are:

1. Better working relationship between audit and operations.
2. Better understanding of the business by all.
3. Better operational findings.
4. Better buy-in to planned corrective action.
5. More efficient audit process.
6. Risk assessment documentation of each department.

With or without Control Self-Assessment (CSA), external auditor had a very close relation with internal auditor during the audit process. Management can ask external auditor to review internal auditor work that had been planned for prior year and report their work quality. Through the Control Self-Assessment (CSA) these relation should be more tight and cooperative for the successful of general audit or financial statement audit in the client companies.

To decide the influence of internal auditor works to audit process, external auditor should consider competence and objectivity of internal auditor, and evaluate the quality of internal auditor works (Sawyer's, 2003).

#### CSA Approaches

The three primary CSA approaches are facilitated team meetings (also known as workshops), questionnaires, and management-produced analysis. Organizations often combine more than one approach to accommodate their own self-assessment.

Facilitated team meeting gathers internal control information from work teams that may represent multiple levels of employee within the companies or organization. The facilitator is trained and had knowledge about internal control system design.

The questionnaire approaches use a survey instrument that offers opportunities for simple yes/no or have/have not responses. Process owners use the survey results to assess their control structure.

Management-produced analysis is any approach that does not use a facilitated meeting or survey. Through this approach, management produces a staff study of the business process. The CSA specialist (who may be an internal auditor) combines the results of the study with information gathered from sources such as other managers

and key personnel. By synthesizing this material, the CSA specialist develops an analysis that process owners can use in their CSA efforts.

Research commissioned by The IIA Research Foundation shows that most organizations have selected the CSA workshop approach. The IIA recommends performing an analysis of the organization to determine how effectively it can accept and support candid participant response. If the culture is supportive, The IIA recommends facilitated team meetings. In the event a corporate culture does not support a participative CSA approach, questionnaire responses and internal control analysis can enhance the control environment. Internal auditing should be prepared to validate any internal control representations received.

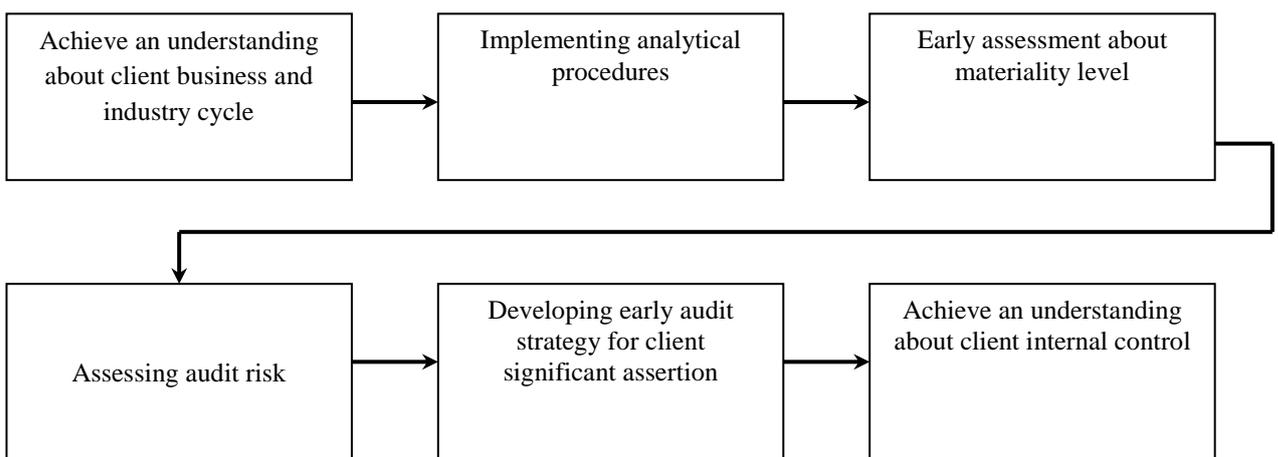
### **Audit plan**

General audits are commonly stated as financial statements audit. This kind of audits is audit to business assertion. Purpose of the general audit is to give opinion, and this may influence the continuously of national securities market healthy competition. Significantly general audits can minimize the investor risk in decision made, this because auditor serve the investors with high quality information. To do that auditor must have professionalism in their job, one of it by giving the best plan for the best result.

Financial statements audit is related to action of collecting and evaluate the evidence about the entity financial report, with purposes to give opinion, whether the financial report is followed the Generally Accepted Accounting Principles (Boynton, 2000).

Audit planning is a process that involves strategy development and innovation that run widely for implementation and deciding scope of audit. Auditors must plan the audit with a professional skepticism about things like, management integrity, misstatement, and also client litigation act. There are few steps or factors in audit planning (Boynton, 2000). That is:

### **Audit Plan Cycle**



The process show that's auditors must passing few steps and internal auditor can serve those steps with a process called Control Self-assessment (CSA).The field standards for plan enshrined in the INTOSAI Auditing Standards, it stated the auditor should plan the audit in a manner which ensures that an audit of high quality is carried out in an economic, efficient and effective way and in a timely manner (INTOSAI Auditing Standards, p.51 & 52). To describe the use of Control Self-assessment (CSA) by external auditor in audit plan process researcher combine between the output of Control Self-assessment (CSA) and audit plan steps. Researcher saw a link between audit plan and Control Self-assessment (CSA) that can be implemented and can be an efficient ways to increase audit quality.

Audit plan is meant to help the auditor in developing audit plan and audit program to run efficient and effective. Audit program including list of all audit procedure, used to collect competent material of evidence.

In planning the audit, auditors should define the audit objectives, as well as the scope and methodology to achieve those objectives. Audit objectives, scope, and methodologies are not determined in isolation. Auditors determine these three elements of the audit plan together, as the considerations in determining each often overlap. Planning is a continuous process throughout the audit. Therefore, auditors should consider the need to make adjustments to the audit objectives, scope, and methodology as work is being completed (GAO, par: 7.03, 2003).

According to Intosai (2005: par 4.4) Auditing Standards, in planning an audit, the auditor should:

1. Identify important aspects of the environment in which the audited entity operates;
2. Develop an understanding of the accountability relationships;
3. Consider the form, content and users of audit opinions, conclusions or reports;
4. Specify the audit objectives and the tests necessary to meet them;
5. Identify key management systems and controls and carry out a preliminary assessment to identify both their strengths and weaknesses;
6. Determine the materiality of matters;
7. Review the internal audit of the auditee and its work program;
8. Assess the extent of reliance that might be placed on other auditors i.e. internal auditors;
9. Determine the most efficient and effective audit approach; and
10. Provide for appropriate documentation of the audit plan and for the proposed fieldwork.

Audit plan are influencing several things and been influenced by several things also, like risk assessment and management integrity, assess in early audit process. When plan an audit, auditor should make four important decisions about audit scope and audit implementation that will be modified accordingly to what companies they work on, that is:

1. Audit nature
2. Timing on audit test
3. Extent of audit test
4. Staff decision.

Scope is the boundary of the audit and should be directly tied to the audit objectives. For example, the scope defines parameters of the audit such as the period of time reviewed, the availability of necessary documentation or records, and the locations at which field work will be performed (GAO, par: 7.05, 2003).

Nature of audit is referring to the nature of evidence and the effectively of audit test that willing to make. Timing is, related to auditor decision about when is the audit should be start to and to work on, these also referring to when is the test of audit have to be started. Extent of audit is about auditor decision for the extent of audit evidence, how many of it or should be taken. Staffing is about auditor decision for audit employment and personnel supervise during the audit process.

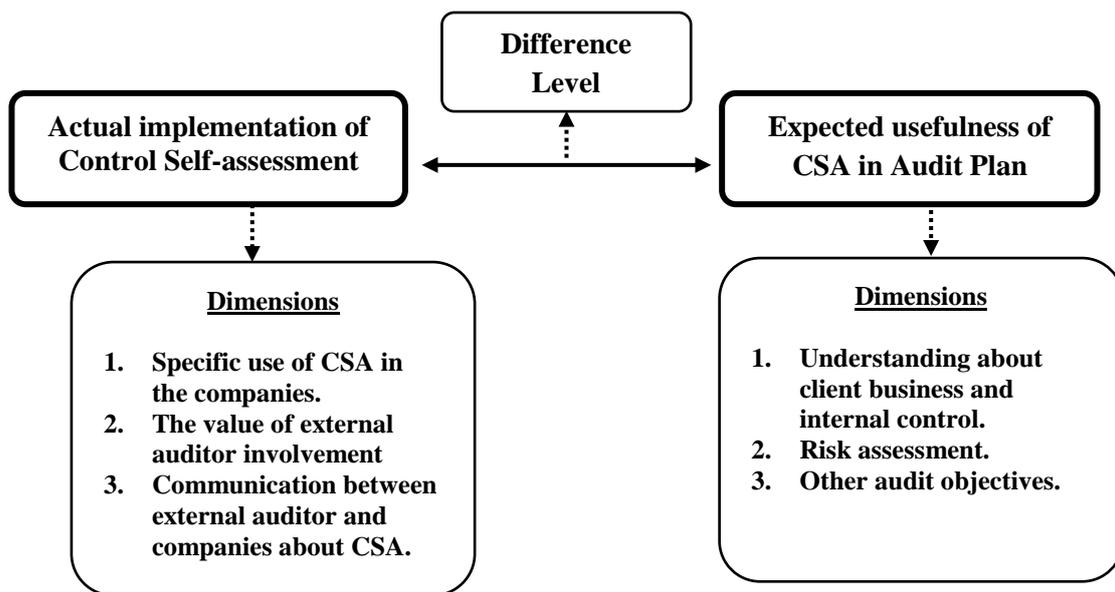
Those four things are important in audit process, so auditors have a view about what auditor must do and test, to give a reliable opinion at the end of audit process.

Extent of audit directly influence by the level of control risk planned by auditor. More extensive testing is needed for low level of control risk, more than moderate level of control risk. The extent of additional testing also influence by the purpose of evidence usefulness about the affectivity of last year audit or past audit (Jusup, 2001).

The auditor gathers planning information through different methods (observation, interviews, reading policy and procedure manuals, etc.) and from a variety of sources, including; Top-level entity management, entity management responsible for significant programs, Office of Inspector General (IG) and internal audit management (including any internal control officer), Others in the audit organization concerning other completed, planned or in-progress assignments, Personnel in OGC, Personnel in the Special Investigator Unit, and Entity legal representatives (GAO, par: 220.08, 2003).

The level of auditor risk assessment is influenced by the evaluation of management integrity, and it's inversely relating, the relation become a parallel relation because the risk assessment planned by auditor is inversely relate to the extent of audit.

The usefulness of CSA to audit plan arise because the characteristic of CSA it self. When internal auditor of the company start using CSA effectively, the company weaknesses and strengths is known because the auditor is participate with local manager of department. This will provide much information about companies in each department.



There is a gap between implementation of CSA in the companies with auditor perceptions about it usefulness in audit plan significantly. Knowledge about the companies provides by the product of CSA, this will affect the audit plan and increase the accuracy of the assessment. If external auditor failed to use the benefits of the CSA product, auditor will lose very significant information about the company's hard and soft control.

Based on Joseph and Englesurveys about the use of Control Self-Assessment (CSA) by external auditor, the result, auditors is less using CSA during the audits process, so the hypothesis is:

**H<sub>a</sub> = "There is a significant difference between auditor perceptions about the usefulness of CSA in audit plan with its implementation in the companies".**

## **RESEARCH METHOD**

### **Scope of the study and Sampling Method**

This research is studied Auditor Perception About The Usefulness Of Control Self-Assessment In Audit, primarily this will explain further about the usefulness of CSA in audit plan and its implementation in the companies according to external auditor opinion. According to simple definition of the problem and because of the researcher limitation, researcher take three major factors of Control Self-assessment that strongly related, that is: Specific use of Control Self-Assessment (CSA), communication between organizations with their external auditor about Control Self-Assessment (CSA), external auditor involvement in Control Self-Assessment (CSA) process. Then in audit plan researcher limiting the study by only taken three major factors, which is: understanding of client business and internal control, risk assessment, and others audit relevant. Sample to this research is External Auditor.

### **Variables Measurement**

According to scope of the study, the first variable in this study is Implementation of Control Self-Assessment (CSA) in the companies. CSA is a process provide by companies internal auditor, where team consist of employees and manager, in local and executive area, continuously keep their awareness of all material factors, that can influence companies goal congruence, so they can made the right adjustment. To measure these operational, researcher use instrument from Joseph and Engle (2005):

1. Specific use of Control Self-Assessment (CSA),
2. Communication between organizations with their external auditor about Control Self-Assessment (CSA),
3. External auditor involvement in Control Self-Assessment (CSA) process.

The second variable in this study is Auditor perception of CSA usefulness in audit. Audit plan is a process that involves strategy development and innovation that run widely for implementation and deciding scope of audit. The measurement of how Control Self-Assessment (CSA) can be useful for audit plan is perform by measuring several factors used for deciding audit plan by external auditor combine with the main output of Control Self-Assessment (CSA), the factors are:

1. Understanding of business and companies internal control
2. Risk Assessment
3. Others Audit objectives

### **Data Collection Method**

Method use to collect data in this study is Field Research. Field research is a method to collect primary data. Primary data is a source of data that directly collect

from original source. Primary data is collected from mail-questionnaires, the questionnaires are distributed to external auditors.

## RESEARCH FINDINGS AND ANALYSIS

### Descriptive Statistics

Before entering data analysis, first we have to know the object and sample of the study, the object of the study is Control Self-Assessment, being related to the audit plan of external auditor, that's why researcher decided to have external auditor as a research sample. The amount of external auditor in Jakarta based on IAI Members in 2010. The sample of this study are 105 external auditors

**Table 1: Description of Respondents**

No		No of respondents	%
<b>Position</b>			
1	Partner	3	2,8
2	Manager	10	9,6
3	Supervisor	17	16,2
4	Senior Auditor	38	36,2
5	Junior Auditor	37	35,2
<b>Work Experience</b>			
1	> 5 years	24	23
2	2-5 years	38	36
3	< 2 years	43	41

Table 1 describes position and work experience of respondents. From the position, there are 3 partners (2.8%), 10 managers (9.6%), 17 supervisors (16.2%), 38 senior (36.25), and 37 junior auditors (35.2%). From experience in audit, 24 auditors (23%) had more than five years audit experience, 38 auditors (36%) had audit experience in between 2 – 5 years, then there are 43 auditors who had less than 5 years experience in audit.

### Perception of Auditor.

Average value or mean of auditor perception is 69.40 or 76% (max value is 91) this means most of the auditors assumed CSA is useful for audit primarily in audit planning, then for the implementation of CSA in companies gave an average value for 45.52 or 65% (max value is 70) this means most of the auditors assumed CSA implementation in reality is not fully adopted and implemented.

## Hypothesis Testing

The Paired-Samples Test (t-test) procedure compares the means of two variables for a single group. It computes the differences between values of the two variables for each case and tests whether the average differs or not.

**Table 4.4 (Percentage Value Description)**

<b>CSA usefulness in audit plan</b>	<b>%</b>	
Understanding of business and companies internal control	58.2%	of 76%
Risk Assessment	23.1%	
Others Audit objectives	18.7%	
<b>CSA implementation in the companies</b>	<b>%</b>	
Specific use of Control Self-Assessment (CSA)	71.1%	of 65%
External auditor involvement in Control Self-Assessment (CSA) process	21.1%	
Communication between organizations with their external auditor	7.9%	

Table 4.4 shows difference test (t-test) between both variables. From tables, t-test shows value t-calculate equal 27,457 while assessing t-table is gotten by 2,0049 (see t-test table), means value of t-calculate is outside acceptance region  $H_0$ , herewith hence  $H_0$  refused and  $H_a$  is received, this indicates that between both variables that is reality and hope happened a real difference, there is a gap between the use of CSA in auditor perception with the implementation in companies. Then from value of sig(two tailed) in getting value 0000, with significant value equal to 5% or 0,005 and level of confidence level equal to 95%, hence this means level of difference between both variables hardly significant.

To test the hypothesis ( $H_0 \neq 0$  and  $H_0 = 0$ ), we used the t-calculate value and compare it with t-table value to know whether the hypothesis is accepted or rejected. The t-calculate value is 27,457, then the t-table value is 2,0049, which means the t-calculate value is out of the acceptance area, in this condition  $H_0$  is rejected and there is a significant differences between reality and hope for the usefulness of CSA and its implementation.

To describe in what section CSA does is useful for audit plan and in what section does CSA really implemented by the companies, table 4.5 give a small view of it.

Table 4.5 description show that most of auditor has a notion that CSA is most useful for understanding client business and internal control, 58,2%, second is for risk assessment 23,1%, as for the implementation, most of the companies adopt CSA for Specific use, 71,1%, this section include internal control review, risk assessment, policy and procedure review, and training media for the employee. External auditor involvement and communication between them about CSA is still low for about 21,1% and 7,9%.

## **Discussion**

The result shows many external auditor has a notion many advantages CSA can gives in audit, especially in audit planning, this because auditors realized and aware with the benefits of CSA in many audit works, few are describe as follows:

Preliminary Surveys, in this area, external auditor can minimized their time, cost, and make preliminary risk assessment. This is served by the CSA report of internal auditor. In this research the part of this audit is placed and described in "understanding of business and main cycle of the companies" questionnaires, and in this part also auditor feeling the most of CSA benefits to audit works or General Audit.

Audit Planning, in this part CSA took part in the advanced risk assessment and also deciding what part of the business that supposed to make external auditors put more attention, we can also assumed that companies with CSA already had a good bookkeeping, flowchart, and maximized Internal Control, even though we still have to make an assessment to all by internal control questionnaires, but with a good internal audit it can be a plus score to the companies. In this research the part of this audit is placed and described in "Risk Assessment and Others Audit objectives" questionnaires.

Althoughwith the many advantages CSA can gives, the use of CSA in General Audit is still low for some reason, this because the benefits is still in auditors minds and thoughts not in the real implementation even if they do it only took part in minimal percentage and not fully as a CSA Reports, it became more clearly when we see the result of difference test (t-test) that is explain, there is a hardly significant gap or differences between the hope and reality of the CSA advantages.

Based on the Paired Samples Test (t-test), there is a significant differences for 0,000 and also we can see from the average value of respondent answer, auditor perception assumed CSA usefulness in audit plan is 76%, but the implementation in companies for real only done for 65%, this mean there is a gap between both variables and still low utilization of CSA and it support previous research made by Joseph and Engle. In today research, writer assumed based on the experience in the field,

specifically in Certified Public Accountant Office, there is few things what made CSA still in low utilization, describe as follows:

1. CSA utilization still low because the resources to developed this method is still in small area, we know that not all the companies in Indonesia had an internal auditor, even if they had their still use traditional method to do their job. This maybe caused by the experience of internal auditor position in Indonesia still a new stuff and not fully grows in the past few years, it only become and seen as a complementary position in the companies and theyre also still focus in financial matters not others like soft control and business environment.
2. The standard, knowledge, and information of CSA among the internal auditor in Indonesia still in small area and only become a theme, not a real method that already used or going too used. Based on this reason, it is understandable why external auditor can't fully absorb much valuable information about their client served by internal auditor.

Others because there is no forcing power from the companies and external auditor for internal auditor to increase and develop their skill and method to served better report and information to support and enhanced the General Audit task. This thing is for absence of communications between companies, internal auditor, and external auditor.

## **CONCLUSIONS, LIMITATIONS, AND IMPLICATIONS**

### **Conclusion**

According to data analysis in previous chapter, it can be concluded that between auditor perceptions about the usefulness of CSA (hope) and the implementation of CSA in companies(reality) had a significant differences. Auditor assumed that CSA is useful for 76%, but in reality implementation of CSA in companies only 65%, therefore lies a gap among both. The gap among them might not too large, this because CSA actually already implemented it just still focus in financial matters, thats why there is still utilization on CSA by external auditor, when perform field work auditor need a lot of information, especially about companies management (soft control) to assess audit risk and better audit planning, if being correlate with the research or survey made by Joseph and Engle about *The Usefulness of CSA by Independent Auditors*, it support the survey, the results of survey made by Joseph and Engle show there is still low utilization on CSA products during the audits, according to auditor opinion on previous research, the level of CSA usefulness during the audits is only 21.6%.

The most applicable things from Control Self-Assessment to audit plan is come from the information about companies and the internal control system, this result also support previous research made by Joseph and Engle that most of auditors use CSA to understand companies business, and companies internal control. The products of Control Self-Assessments also gave high information about the companies when they have to perform or decided the level of materiality and risk assessment.

### **Limitations**

Results of this study have several limitations; first, there is still low implementation of CSA in Indonesia, therefore many another dominant factors that can influence audit planning. Second, CSA is a new method, even in international world only few country that implemented CSA, in Indonesia it self it only become a theme not a standard, that's why many internal auditor in Indonesia still using traditional ways to fulfill their works. Third, sample and data of this research is decided by using judgmental method and consideration of researcher. Sample of the study is middle low CPA office (Certified Public Accountant), this sample is decided because it is hard to get response from the top 10 CPA. Most of the respondent is junior auditor with less than 2 years experience.

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## TABLE AND CHART

**Table 4.2 (Descriptive Variables)**

	Minimum	Maximum	Mean
	Statistic	Statistic	Statistic
Auditor- Expectation	51	88	69,40
CSA-Actual	37	65	45,42

**Table 4.3 (Paired Samples Test)**

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Auditor- Expectation CSA-Actual	23,880	6,150	,870	22,132	25,628	27,457	49	,000

**Table 4.4 (Percentage Value Description)**

<b>CSA usefulness in audit plan</b>	<b>%</b>	
Understanding of business and companies internal control	58.2%	of 76%
Risk Assessment	23.1%	
Others Audit objectives	18.7%	
<b>CSA implementation in the companies</b>	<b>%</b>	
Specific use of Control Self-Assessment (CSA)	71.1%	of 65%
External auditor involvement in Control Self-Assessment (CSA) process	21.1%	
Communication between organizations with their external auditor	7.9%	