

PENEGAKKAN HUKUM KEJAHATAN AKUNTANSI BERDASARKAN UNDANG-UNDANG NO. 5 TAHUN 2011 TENTANG AKUNTAN PUBLIK

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Abstract

Public Accountants have a role , especially in improving the quality and credibility of financial information or financial statements of an entity. In this case carry public confidence Public Accountants to provide an opinion on the financial statements of an entity . Thus , the responsibility lies on the Public Accountants opinion or statement of opinion on the statements or financial information of an entity , while statements or financial information is the responsibility of management.

In Act No. 5 of 2011 is quite clear that the public accounting profession has a major role in supporting the national economy healthy and efficient and to improve the transparency and quality of information in the field of finance .

The similarity in the global financial reporting, making the need for a Public Accountant service users will increase, especially the need for quality financial information that is used as one of the considerations in decision making. Thus , Public Accountant required to continuously improve the competence and professionalism in order to meet the needs of service users and carrying out of public trust.

Accounting scandal (accounting Scandals) are political and business scandals which arise with the disclosure of misdeeds public company executives. These crimes usually involve complex methods for misusing funds or misleading, overstating revenues , reduce costs, overstating the value of the assets of the company or reduce reporting obligations are , sometimes they are also working with officials in other companies or affiliates . When referring to the understanding of the accounting scandal at the top of the accounting crimes tend to be closer to the terms of fraudulent statement (fraud with respect to the financial statements).

In this paper the authors try to discuss What kind of accounting crimes and forms of legal sanctions against crime pelakun accounting pursuant to Act No. 5 of 2011 on Public Accountant and How verification and accounting crime prevention.

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