

ABSTRACT

The background in this research generally is about level of price's fluctuation that was happened in this country and the disclosure of financial report can be wished produce financial information that relevant and can be relied on. This is needed as a basic in taking decision. But in Indonesia, Financial Accounting Standard still using historical cost accounting, not current cost.

This research investigate auditor's perception on the price-charge information disclosure for adjustment methods of inflation by using current cost accounting that appropriate in FASB Statement No.89 and tested the factors that affected on that auditor's perception, i.e. experience, auditors professionalism, and preference on risk-taking behaviour.

The sample in this research is auditor's BPKP in Central Java and data was collected by direct survey method. The hypothesis was tested by using ANOVA, Regressions, and ANCOVA (Analysis Of Covariance). The result indicates that experience and professionalism not affected on auditor's perception. But, the research finds out that experience had influence on auditor's professionalism and preference on risk taking behaviour affects on auditor's perception.

Key word : *experience, professionalism, preference on risk taking behaviour, auditor's perception.*