

ABSTRACT

This research was done to investigate the influence of experience, expert and motivational judgement on auditors perception on the current value-based disclosure. This research is an exploratory study of new variables; there is expert and motivational judgement.

The data was collected from nation's auditors of BPKP in Central Java. There are 54 samples was collected by using mail survey and it was chosen by convenience sampling. Experience was breakdown into three levels : junior, senior, and supervisor. Furthermore, expert and motivational judgement have three dimensions respectively, which are explored from various motivation and institutional literature. Using previous researcher's tools, this research analyze the impact of auditors' perception on the using of current value-based disclosure.

Obviously, this research was formed the background of the needed of current value-based disclosure, in Indonesia. The result indicate that motivational judgement affected to the auditors' perception, but auditors', experience and their expert had not influenced to that perception.

Keyword: *Current value, auditors' perception, expert, motivational judgement, experience.*