

## ABSTRAC

**Herman Fikri.** Criminal Responsibility in Providing Opinion Public Accountant Financial Statements Containing elements of Crime, under the care of Prof. Dr. H. Zainuddin Ali, SH, MH as the Promoter and Prof. Dr. Faisal Santiago, SH, MM as Ko. Promoter.

The background of the problem regarding the advent of legal cases Lippo which must be only one version of the financial statements but that happens there are three versions of financial reports, cases of manipulation of financial statements of PT KAI, Case crimes accounting in respect of the company ABC in Palembang who ask for help accountants to manipulate financial statements to obtain credit banking at the bank; Problems were found: (a) how the criminal responsibility of a Public Accountant in giving the opinion that the financial statements contain elements of a criminal offense?; (b) How is the identification of the implementation of checks on the manufacture of Public Accounting Financial Statements that contain criminal elements ?; Methods: This study uses normative approaches and empirical jurisdiction. Normative research is not simply use the materials solely with the secondary law normative qualitative analysis, but the core of normative legal research is the study of measures which should be based on the coherence theory of truth and pragmatic traceble (controlleerbaar don consensus); Another case juridical empirical approach, ie observing the legal reality that occurs in the community; Research found the criminal responsibility of Certified Public Accountants in providing the opinion that the financial statements contain elements of criminal acts are legal sanctions, whether criminal sanctions, civil, and administrative. Legal sanctions provisions meant, in connection with the implementation of the Public Accounting services in the activities undertaken have implications to the public. Criminal sanctions implemented the Public Accountant to manipulate, helping to manipulate and or falsifying data; (2) Identifying the implementation of checks on the manufacture of the Financial Statements Public Accountant contain elements of criminal acts carried out through the following steps: (a) Investigation Findings Criminal Cases, (b) Finding Evidence - Level Audit Investigation, (c) Endnotes And Proposition, (d ) Level Forensic Accounting Investigation, (e) Finding Evidence - Level Research, (f) Endnotes And Proposition, (g) Level Forensic Accounting Investigation, and (h) Finding Evidence - Level Investigation