

## **ABSTRACT**

*This study aims to get empirical evidence about the influence of education, training and the users' experience of the Audit Expectation Gap in public sector organizational. The data obtained were by distributing 207 questionnaires to the users of audited financial statements and the auditors of Badan Pemeriksa Keuangan (Indonesian Supreme Audit Institution) the representative of Yogyakarta. There were only 148 questionnaires which were returned and the questionnaires that could be processed were 124 questionnaires. The samples of the present study were selected using purposive sampling method. The data in the study were tested using the software SPSS.22. The criteria of the respondents in this study were the users of the financial statements who once used the audited financial statements. Based on the analysis that has been done, it shows that the users' education and experiences do not affect the Audit Expectation Gap, while the users' training has significant positive effect on Audit Expectation Gap.*

**Keywords:** *Users' Education, Users' Training, Users' Experience, Audit Expectation Gap.*