

## ABSTRACT

*The background in this research generally is about level of the price's fluctuation that was happened in this state 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 – change 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 affected on that auditor's perception, i.e experience, auditor professionalism, and preference on risk-taking behaviour.*

*The sample in this research is auditor's in public auditor in solo, yogyakarta and data was collected by direct survey method. The hypothesis was tested by using Multiple Regression Analysis. The result indicates experience and professionalism not affected on auditor perception on the price – change information, preference on risk taking behaviour affected on auditor's perception on the price – change information.*