

ini yang telah diteliti yaitu mempertinggi risiko tuntutan hukum bagi KAP yang bersangkutan dikarenakan klien mereka sebagian besar berasal dari industri yang sama. Kelemahan yang lain yang masih berupa wacana adalah dari pihak klien yaitu mempertinggi kemungkinan bocornya rahasia perusahaan mereka ke pesaing melalui auditor mereka yang sama. Semua industri termasuk industri jasa KAP tampaknya telah menerapkan dan cukup berhasil orientasi *customer relationship management*.

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