

ABSTRACT

This study aims to determine and analyze whether the competence, independence, professional skepticism and organization culture of forensic auditor's affect on the ability to detect fraud. Using questioner and interview to collect data, this research population used the forensic auditors who works in Unit Auditorat Utama Investigasi BPK RI, and used the entire population member as sample respondent. The sample obtain were 47 respondents. Using the quality of data testing, validity testing, reliability testing, and classical assumption, and using hypothesis testing, T test (Partial), F test (simultaneous), and multiple linear regression. The study states that, variable competence, independence, professional skepticism and organization culture simultaneously affect toward forensic auditor's ability to detect fraud. The result indicates that partially competency variable did not significantly affect toward forensic auditor's ability to detect fraud, independency, professional skepticism and organization culture variable partially have significantly affect toward auditor's ability to detect fraud.

Keyword: Competence, Independence, Professional Skepticism, Organizational Culture, Fraud Detection



ABSTRAK

Penelitian ini bertujuan untuk mengkaji apakah kompetensi, independensi, skeptisisme professional dan budaya organisasi auditor forensik berpengaruh terhadap kemampuan mendeteksi kecurangan. Pengumpulan data menggunakan kuesioner dan wawancara. Populasi dalam penelitian ini adalah seuruh auditor forensik yang bekerja di Unit Auditorat Utama Investigasi BPK RI dan menggunakan seluruh populasi sebagai sampel. Sampel terdiri dari 47 responden. Peneliti menggunakan software IBM SPSS versi 24. Dengan melakukan pengujian validitas, realibilitas dan uji asumsi klasik, pengujian Hipotesa dengan Uji T, Uji F dan Regresi berganda. Hasil penelitian menyatakan bahwa secara simultan/bersama-sama kompetensi, independensi, skeptisisme professional dan budaya organisasi auditor berpengaruh signifikan terhadap kemampuan mendeteksi kecurangan. Secara parsial kompetensi tidak berpengaruh signifikan terhadap kemampuan mendeteksi kecurangan, di lain pihak independensi, skeptisisme professional dan budaya organisasi secara parsial berpengaruh signifikan terhadap kemampuan mendeteksi kecurangan.

Kata Kunci : Komptensi, Independensi, Skeptisisme Professional, Budaya Organisasi, Pendekstrian Kecurangan

