

ABSTRACT

This research aims to know impact of experience, education, training, independence, and professional scepticism to auditor's perception on detecting fraud. This research was done to 82 auditor as respondents in Inspectorate general of ministry of finance. The data analysis technique used is multiple linear regression analysis processed using Smart-PLS tools version 3.2.8. Hypothesis testing results indicate that education, training, and professional skepticism have a positive effect on auditor perceptions in detecting fraud. While experience and independence do not affect the auditor's perception in detecting fraud. Overall experience, education, training, independence, and professional skepticism together influence auditor perceptions in detecting fraud.

Keyword: Experience, Education, Training, Independence, Professional Scepticism, Detection Fraud

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ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh pengalaman, pendidikan, pelatihan, independensi dan skeptisme professional terhadap persepsi auditor dalam mendeteksi *fraud*. Penelitian ini dilakukan di Inspektorat Jenderal Kementerian Keuangan dengan melakukan survei pada 82 auditor. Teknik analisis data yang digunakan adalah analisis regresi linier berganda yang diolah dengan menggunakan *tools* Smart-PLS versi 3.2.8. Hasil pengujian hipotesis menunjukkan bahwa pendidikan, pelatihan, dan skeptisme professional berpengaruh positif terhadap persepsi auditor dalam mendeteksi *fraud*. Sedangkan pengalaman dan independensi tidak berpengaruh terhadap persepsi auditor dalam mendeteksi *fraud*. Secara keseluruhan pengalaman, pendidikan, pelatihan, independensi, dan skeptisme professional secara bersama-sama berpengaruh terhadap persepsi auditor dalam mendeteksi *fraud*.

Kata kunci: Pengalaman, Pendidikan, Pelatihan, Independensi, Skeptisme Profesional, Deteksi *Fraud*