ABSTRACK

The lower of the implementation of good governance aspects in Indonesia has caused the government to encourage the Government's Internal Supervisory Apparatus to work effectively in order to prevent an increasing of fraud in Indonesia. At some point, there data showing that good governance aspects has not significantly changed. This study analyzes the factors that can affect the auditor's ability to detect fraud, namely professional skepticism, independence, audit experience and understanding of the auditee's internal control system.

The population in this study are internal auditors whose are work in Ministries and Agencies in Indonesia. The sample size of the population determined in this study was carried out by means of statistical calculations, namely by purposive sampling. Data was collected by giving questionnaires to the internal auditors at the Ministry and Agency and the data was processed using SmartPLS 3.2.7 Structural Equation Modeling (SEM) software.

The results of this research are professional skepticism, independence, audit experience, and understanding of the internal control system that have a positive and significant effect on auditor's ability to detect fraud.

Keyword: professional scepticism, independency, audit experience, knowledge over the internal control system, fraud detection.

ABSTRAK

Buruknya penegakan aspek-aspek good governance di Indonesia menyebabkan pemerintah mendorong agar Aparat Pengawas Internal Pemerintah bekerja secara efektif untuk dapat mencegah peningkatan terjadinya fraud di Indonesia. Namun beberapa data menunjukkan bahwa peran APIP belum optimal dalam penegakan aspek-aspek good governance di Indonesia. Penelitian ini menganalisis factor-faktor yang dapat mempengaruhi kemampuan auditor dalam mendeteksi fraud yaitu skeptisme profesional, independensi, pengalaman audit dan pemahaman atas sistem pengendalian intern auditee.

Populasi dalam penelitian ini adalah auditor internal pada Kementerian dan Lembaga di Indonesia. Ukuran sampel dari populasi yang ditentukan dalam penelitian ini dilakukan dengan cara perhitungan statistik yaitu dengan menggunakan *purposive sampling*. Pengumpulan data dilakukan dengan cara memberikan kuesioner kepada responden auditor internal pemerinta di Kementerian Lembaga dan data diolah menggunakan *Software smartPLS 3.2.7 Structural Equation Modelling* (SEM).

Hasil dari penelitian ini skeptisme profesional, independensi, pengalaman audit dan pemahaman atas sistem pengendalian intern berpengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi fraud.

Kata Kunci : skeptisme profesional, independensi, pengalaman audit, pemahaman atas sistem pengendalian intern, pendeteksian fraud.