

ABSTRACT

This research aims to analyze the influence of professional skepticism, locus of control and independence on the auditor's ability to detect conditions. This research uses quantitative methods. Data was collected using questionnaire techniques. The respondents in this study were 40 people consisting of internal auditors at Bank ABC in Jakarta City. Three hypotheses were formulated and tested using regression analysis. The research results show that professional skepticism and independence have a significant effect on the auditor's ability to detect situations. Meanwhile, locus of control has no effect on the auditor's ability to detect conditions

Keywords: Auditor Ability. Professional Skepticism, Locus of Control, Independence, Fraud



UNIVERSITAS
MERCU BUANA

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh skeptisme profesional, *locus of control* serta independensi terhadap kemampuan auditor dalam mendeteksi kecurangan. Penelitian ini menggunakan metode kuantitatif. Data dikumpulkan dengan menggunakan teknik kuisioner. Responden dalam penelitian ini sebanyak 40 orang yang terdiri dari auditor internal di Bank ABC di Kota Jakarta. Tiga hipotesis diformulasikan dan diuji menggunakan analisis regresi. Hasil penelitian menunjukkan bahwa skeptisme profesional dan independensi berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan. Sedangkan *locus of control* tidak berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan

Kata Kunci: Kemampuan Auditor, Skeptisme Professional, *Locus of Control*, Independensi, Fraud



UNIVERSITAS
MERCU BUANA