

ABSTRACT

***THE INFLUENCE OF COMPETENCE, INDEPENDENCE, AND
PROFESSIONAL SKEPTICISM TO FRAUD DETECTION***

By

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This research aims to find out the influence of auditor competence, independence, and professional skepticism to fraud detection.

This research was held on auditors in Representative of State Development Audit Agency (BPKP) from June to July 2017. The number of samples examined as many as 124 auditors. The data collection is done by distributing questionnaires using purposive sampling method to the auditor. Data analysis technique used is Statistical Product and Service Solutions (SPSS 22.0)

Based on the results of research shown that (1) auditor competence have positive and significant influence to fraud detection, (2) auditor independence have positive and significant influence to fraud detection, (3) auditor professional skepticism have positive and significant influence to fraud detection.

Keywords: *Competence, independence, professional skepticism, fraud detection*

ABSTRAK

PENGARUH KOMPETENSI, INDEPENDENSI, DAN SKEPTISISME PROFESIONAL AUDITOR TERHADAP PENDETEKSIAN FRAUD

Oleh

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Tujuan penelitian ini adalah untuk mengetahui Pengaruh Kompetensi, Independensi, dan Skeptisisme Profesional Auditor Terhadap Pendeteksian Fraud.

Penelitian ini dilakukan pada auditor di Perwakilan Badan Pengawasan Keuangan dan Pembangunan (BPKP) sejak Juni-Juli 2017. Jumlah sampel yang diteliti sebanyak 124 auditor. Pengumpulan data dilakukan dengan menyebarkan kuesioner dengan menggunakan metode *pusposive sampling* kepada auditor. Teknik analisis data dengan menggunakan *SPSS 22.0*.

Berdasarkan hasil penelitian menunjukkan bahwa (1) kompetensi auditor berpengaruh positif dan signifikan terhadap pendeteksian *fraud*, (2) independensi auditor berpengaruh positif dan signifikan terhadap pendeteksian *fraud*, (3) skeptisisme profesional auditor berpengaruh positif dan signifikan terhadap pendeteksian *fraud*.

Kata kunci: kompetensi, independensi, skeptisisme profesional, pendeteksian *fraud*