

INTISARI

Penelitian ini bertujuan untuk menganalisis “Pengaruh Pengalaman Auditor, Beban Kerja dan Tipe Kepribadian Terhadap Kemampuan Auditor Mendeteksi Kecurangan”. Subjek dalam penelitian ini adalah auditor yang bekerja di Inspektorat Wilayah D.I.Yogyakarta. Jumlah sampel dalam penelitian ini adalah 47 responden yang dipilih menggunakan metode convenience sampling. Jenis data yang digunakan dalam penelitian ini adalah data primer. Berdasarkan hasil penelitian menunjukkan bahwa Pengalaman Auditor dan Tipe Kepribadian tidak berpengaruh signifikan secara langsung terhadap Kemampuan Auditor Mendeteksi Kecurangan, sedangkan Beban Kerja berpengaruh negatif signifikan terhadap Kemampuan Auditor Mendeteksi Kecurangan, selain itu Skeptisme berpengaruh positif signifikan terhadap Kemampuan Auditor Mendeteksi Kecurangan. Pengalaman Auditor berpengaruh positif signifikan terhadap Kemampuan Auditor Mendeteksi Kecurangan melalui Skeptisme Professional, sedangkan Beban Kerja dan Tipe Kepribadian tidak berpengaruh signifikan terhadap Kemampuan Auditor Mendeteksi kecurangan melalui Skeptisme Professional.

Kata Kunci: Pengalaman Auditor, Beban Kerja, Tipe Kepribadian, Skeptisme Profesional dan Kemampuan Auditor Mendeteksi Kecurangan

ABSTRACT

This study aims to analyze "The Effect of Auditor Experience, Workload and Personality Toward Auditor's Professional Skepticism and Auditor's Capability on Fraud Detection". The subjects in this study were auditors working in Yogyakarta's Regional Inspectorate. The number of samples in this study were 47 respondents chosen using convenience sampling method. The type of data used in this study is primary data. Based on the results of the study indicate that the Auditor's Experience and Personality Type does not have a significant direct effect on the ability of the Auditor to Detect Fraud, while the Workload has a significant negative effect on the Ability of the Auditor to Detect Fraud, besides that Skepticism has a significant positive effect on the Ability of the Auditor to Detect Fraud. The experience of the Auditor has a significant positive effect on the ability of the auditor to detect fraud through professional skepticism, while the workload and personality type does not significantly influence the ability of the auditor to detect fraud through professional skepticism.

Keywords: *Auditor Experience, Workload, Personality Type, Professional Skepticism and Fraud Detection Ability of Auditor.*