

INTISARI

Penelitian ini bertujuan untuk menganalisis “Pengaruh Pengalaman Auditor, Etika Profesi dan Tipe Kepribadian Terhadap Skeptisisme Profesional Auditor dan Kemampuan Auditor Dalam Mendeteksi Kecurangan”. Subyek dalam penelitian ini adalah auditor yang telah menemukan gejala-gejala kecurangan dalam melaksanakan profesinya di 12 Kantor Akuntan Publik (KAP) Yogyakarta, Solo dan Semarang. Jumlah sampel dalam penelitian ini adalah 53 responden yang dipilih menggunakan metode *purposive sampling*. Penelitian ini menggunakan *Partial Least Square* sebagai alat analisis penelitian. Berdasarkan hasil penelitian, Skeptisisme profesional auditor berpengaruh positif dan signifikan secara langsung terhadap kemampuan auditor dalam mendeteksi kecurangan. Pengalaman auditor dan tipe kepribadian tidak berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan baik secara langsung maupun melalui skeptisisme profesional auditor. Etika profesi berpengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan baik secara langsung maupun melalui skeptisisme profesional auditor.

Kata Kunci: Pengalaman Auditor, Etika Profesi, Tipe Kepribadian, Skeptisisme Profesional Auditor, Kemampuan Auditor, Pendeteksian Kecurangan.

ABSTRACT

This research has purpose on analyzing “The Influence of Auditor’s Experience, Ethic of Profession and Personality Toward Auditor’s Professional Skepticism and Auditor’s Capability on Fraud Detection”. Auditors that have found fraud symptoms over their work at 12 Public Accountant Office in Yogyakarta, Solo and Semarang were the subjects of this research. The number of samples on this research were 53 respondents that have been chosen by using purposive sampling method. This research was using Partial Least Square as research analysis tools. Based on the result, auditor’s professional skepticism has positive significant effect directly toward auditor’s capability on fraud detection. Auditor’s experience and personality did not have significant effect toward auditor’s capability on fraud detection either directly or through auditor’s professional skepticism. Ethic of profession has positive significant effect toward auditor’s capability on fraud detection neither directly nor through auditor’s professional skepticism.

Keywords: Auditor’s Experience, Ethic of Profession, Personality, Auditor’s Professional Skepticism, Auditor’s Capability, Fraud Detection.