

ABSTRACT

Rafael Suranta Fernando Perangin angin, NIM 7183520009. “The Influence of Auditor’s Experience, Fraud Audit Training and Professional Skepticism on The Auditor’s Ability to Detect Fraud In Auditor BPK RI Representative For North Sumatera”. Department of Accounting, Faculty of Economics, Universitas Negeri Medan in 2022.

The problem of research indicating fraudulent practices occurred in the last year and fraud until now, which is phenomenal, has become a highlight, based on IHPS Semester I 2021 there is a problem of weaknesses in the internal control system, North Sumatra Province in the 2019 IHPD, examination of financial reports for the 2018 Fiscal Year, there are 3 Sumatran regional governments North get a disclaimer opinion. The research aims to determine the effect of auditor experience on the auditor's ability to detect fraud, the effect of fraud audit training on the auditor's ability to detect fraud, the effect of professional skepticism on the auditor's ability to detect fraud.

The research population is auditors working at the Office of the Republic of Indonesia Financial Audit Agency Representative of North Sumatra Province in 2022. The research uses a purposive sampling technique. The sample consisted of 45 people. Data collection uses a questionnaire. The analysis technique uses a validity test with product moment correlation test, reliability test with Cronbach alpha. Classic assumption test, hypothesis test using multiple regression analysis, t-test and F-test.

The partial calculation results of the auditor experience variable are $0.028 < 0.05$ with tcount of $2.273 > t_{table} 2.01954$, the fraud audit training variable is $0.039 < 0.05$ with tcount of $2.134 > t_{table} 2.01954$, the professional skepticism variable is $0.030 < 0.05$ with tcount amounting to $2,244 > t_{table} 2.01954$. Simultaneously it is $0.000 < 0.05$ with Fcount of $15,694 > F_{table}$ of 2.83.

The conclusion is that auditor experience, fraud audit training and professional skepticism have a partial and simultaneous effect on the auditor's ability to detect fraud and the coefficient of determination test shows that 50% of the auditor's ability to detect fraud is influenced by the variables of auditor experience, fraud audit training and professional skepticism while 50% is influenced other variables outside the research.

Keywords: *Auditor’s Experience, Fraud Audit Training And Professional Skepticism and Auditor’s Ability to Detect Fraud*

ABSTRAK

Rafael Suranta Fernando Perangin Angin, NIM 7183520009. “Pengaruh Pengalaman Auditor, Pelatihan Audit Kecurangan dan Skeptisme Profesional Terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan Auditor BPK RI Perwakilan Sumatera Utara”. Jurusan Akuntansi Fakultas Ekonomi Universitas Negeri Medan Tahun 2022.

Permasalahan penelitian indikasi praktik kecurangan terjadi ditahun terakhir dan kecurangan sampai sekarang, yang fenomenal menjadi keterkarikan, berdasarkan IHPS Semester I Tahun 2021 terdapat permasalahan kelemahan sistem pengendalian intern, Provinsi Sumatera Utara pada IHPD Tahun 2019, pemeriksaan laporan keuangan Tahun Anggaran 2018 terdapat 3 pemerintah daerah Sumatera Utara mendapatkan pendapat *disclaimer*. Penelitian bertujuan mengetahui pengaruh pengalaman auditor terhadap kemampuan auditor dalam mendeteksi kecurangan, pengaruh pelatihan audit kecurangan terhadap kemampuan auditor dalam mendeteksi kecurangan, pengaruh skeptisme profesional terhadap kemampuan auditor dalam mendeteksi kecurangan.

Populasi penelitian auditor bekerja di Kantor Badan Pemeriksa Keuangan RI Perwakilan Provinsi Sumatera Utara tahun 2022. Penelitian menggunakan teknik pengambilan sampel *purposive sampling*. Sampel berjumlah 45 orang. Pengumpulan data menggunakan kuesioner. Teknik analisis menggunakan uji validitas dengan uji korelasi *product moment*, uji reliabilitas dengan *cronbach alpha*. Uji asumsi klasik, uji hipotesis menggunakan analisis regresi berganda, uji-t serta uji-F.

Hasil perhitungan secara parsial variabel pengalaman auditor sebesar $0,028 < 0,05$ dengan t_{hitung} sebesar $2.273 > t_{tabel}$ 2.01954, variabel pelatihan audit kecurangan sebesar $0,039 < 0,05$ dengan t_{hitung} sebesar $2.134 > t_{tabel}$ 2.01954, variable skeptisme profesional sebesar $0,030 < 0,05$ dengan t_{hitung} sebesar $2.244 > t_{tabel}$ 2.01954. Secara simultan sebesar $0.000 < 0,05$ dengan F_{hitung} sebesar $15.694 > F_{tabel}$ sebesar 2.83.

Kesimpulan jika pengalaman auditor, pelatihan audit kecurangan dan skeptisme profesional berpengaruh secara parsial dan simultan terhadap kemampuan auditor dalam mendeteksi kecurangan dan uji koefisien determinasi menunjukkan jika 50% kemampuan auditor dalam mendeteksi kecurangan dipengaruhi variabel pengalaman auditor, pelatihan audit kecurangan dan skeptisme profesional sedangkan 50% dipengaruhi variabel lain diluar penelitian.

Kata Kunci: Pengalaman Auditor, Pelatihan Audit Kecurangan, Skeptisme Profesional, Kemampuan Auditor dalam Mendeteksi Kecurangan