

## ABSTRAK

Kasus *fraud* (kecurangan) terus terjadi dan masih mengalami peningkatan setiap tahunnya. Korupsi merupakan salah satu bentuk *fraud* yang banyak terjadi baik di sektor swasta maupun di sektor publik. Tujuan dari penelitian ini adalah untuk menguji secara empiris: (1) pengaruh *whistle-blowing* terhadap Audit Forensik, Audit Investigasi dan Deteksi *Fraud* dan (2) pengaruh Audit Forensik, Audit Investigasi terhadap Deteksi *Fraud* serta (3) pengaruh Gender dan Pengalaman dalam memoderasi hubungan antara *whistle-blowing* terhadap Audit Forensik, Audit Investigasi dan Deteksi *Fraud*, juga hubungan antara Audit Forensik, Audit Investigasi terhadap Deteksi *Fraud*. Sampel dalam penelitian berjumlah 97 orang auditor yang bekerja di Auditoriat Unit Investigasi BPK RI di Jakarta, auditor yang bekerja di bagian investigasi BPKP Pusat di Jakarta, BPKP Perwakilan DIY, BPKP Perwakilan Jawa Tengah, dan BPKP Perwakilan Jawa Timur. Analisis data berupa persamaan *Structural Equation Modeling* (SEM) dengan bantuan aplikasi *smartPLS*. Hasil penelitian ini adalah (1) *Whistle-blowing* berpengaruh positif dan signifikan terhadap Audit Forensik, Audit Investigasi, dan Deteksi *Fraud*. (2) Audit Forensik, Audit Investigasi berpengaruh positif dan signifikan terhadap Deteksi *Fraud*. dan (3) Gender dan Pengalaman tidak dapat memoderasi hubungan antara *whistle-blowing* terhadap Audit Forensik, Audit Investigasi dan Deteksi *Fraud*, juga hubungan antara Audit Forensik dan Audit Investigasi terhadap Deteksi *Fraud*.

**Kata Kunci:** *Whistleblowing*, Audit Forensik, Audit Investigasi, Deteksi *Fraud*, Moderasi Gender dan Pengalaman.

## ABSTRACT

*Fraud continue to occur and are still increasing every year. Corruption is one form of fraud that occurs both in the private sector and public sector. The purpose of this study is to empirically examine: (1) the effect of whistle-blowing on Forensic Audit, Audit Investigation and Detection of Fraud, (2) the effect of Forensic Audit, Investigative Audit on Fraud Detection and (3) the influence of Gender and Experience in moderating relationships between whistle-blowing of Forensic Audit, Investigation Audit and Fraud Detection, also the relationship between Forensic Audit, Investigation Audit of Fraud Detection. The sample in the study amounted to 97 auditors working at the BPK RI Investigation Auditory Unit in Jakarta, auditors working in the Central BPKP investigation section in Jakarta, BPKP DIY Representative, BPKP Representative of Central Java, and BPKP Representative of East Java. Data analysis is in the form of Structural Equation Modeling (SEM) equations with the help of the smartPLS application. The results of this study are (1) Whistle-blowing has a positive and significant effect on Forensic Audit, Investigative Audit, and Fraud Detection. (2) Forensic Audit, Investigative Audit has positive and significant effect on Fraud Detection. and (3) Gender and Experience cannot moderate the relationship between whistle-blowing on Forensic Audit, Investigation Audit and Fraud Detection, also the relationship between Forensic Audit and Investigation Audit on Fraud Detection.*

**Keywords:** *Whistleblowing, Forensic Audit, Investigative Audit, Fraud Detection, Gender and Experience Moderation.*