

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh independensi auditor forensik, objektivitas auditor forensik, skeptisme profesional auditor forensik, kemampuan auditor investigatif dan pengalaman auditor investigatif terhadap efektivitas pelaksanaan prosedur audit dalam pengungkapan *fraud*. Sampel penelitian ini adalah 60 orang auditor Badan Pemeriksa Keuangan (BPK) dan auditor Badan Pengawas Keuangan dan Pembangunan (BPKP) perwakilan Daerah Istimewah Yogyakarta. Hasil analisis regresi, menunjukkan bahwa skeptisme profesional auditor forensik, kemampuan auditor investigatif, dan pengalaman auditor investigatif berpengaruh positif signifikan terhadap efektivitas pelaksanaan prosedur audit dalam pengungkapan *fraud*. Dengan demikian, semakin tinggi skeptisme profesional auditor forensik, semakin tinggi kemampuan auditor investigatif dan semakin baik pengalaman auditor investigatif maka semakin efektif pelaksanaan prosedur audit dalam pengungkapan *fraud*. Hasil ini dapat dipakai sebagai bahan pertimbangan oleh lembaga pemeriksa pemerintah, seperti BPK dan BPKP untuk meningkatkan efektivitas pelaksanaan prosedur audit dengan berbagai cara, seperti pelatihan dan pendidikan berkesinambungan serta meningkatkan sikap skeptisme profesional dalam pelaksanaan pemeriksaan.

Kata kunci: Independensi, objektivitas, skeptisme profesional, kemampuan, pengalaman, auditor forensik, auditor investigatif, prosedur audit, pengungkapan *fraud*.

ABSTRACT

This research was conducted to find the influence of independency, objectivity and professional skepticism of forensic auditor, experience and skill of investigative auditor to the conducting effectivity of auditing procedure in fraud disclosure. The sample of this research are 60 auditors Badan Pemeriksa Keuangan (BPK) and Badan Pengawas Keuangan dan Pembangunan (BPKP) of Special District of Yogyakarta. Regression analysis result, it is found that professional skepticism of forensic auditor, as well as skill and experiences of investigative auditor has significantly positive impact to the conducting effectivity of auditing procedure in disclosing a fraud. Therefore, the higher the professional skepticism of forensic auditor, the higher the skill of investigative auditor. Moreover, the more experience the investigative auditor has, the more effective the disclosure procedure of fraud will be. This finding could be used as a consideration for the government institution, including BPK and BPKP to increase the effectivitt of disclosure procedure process through many ways. This includes continued workshop and training and increasing professional skepticism in every auditing process.

Keywords: Independency, objectivity, professional skepticism, skill, experience, forensic auditor, investigative auditor, auditing procedure, fraud disclosure.