ABSTRAK

Penelitian ini bertujuan untuk mengetahui kemampuan auditor, skeptisisme profesional auditor, teknik audit, dan efektivitas pelaksanaan audit investigasi dalam pengungkapan kecurangan pada Perwakilan BPKP Provinsi Banten serta untuk mengetahui seberapa besar pengaruh kemampuan auditor, skeptisisme profesional auditor, dan teknik audit terhadap efektivitas pelaksanaan audit investigasi dalam pengungkapan kecurangan baik secara parsial maupun simultan.

Penelitian ini merupakan penelitian deskriptif asosiatif. Teknik sampling yang digunakan dalam penelitian ini adalah *nonprobablility sampling* dengan jumlah sampel sebanyak 14 responden. Teknik pengumpulan data yang digunakan adalah penyebaran kuesioner. Metode analisis data yang digunakan adalah regresi linier berganda, korelasi ganda, uji hipotesis dan koefisien determinasi.

Hasil penelitian menunjukkan bahwa kemampuan auditor, skeptisisme profesional auditor, teknik audit, dan efektivitas pelaksanaan audit investigasi dalam pengungkapan kecurangan pada Perwakilan BPKP Provinsi Banten sudah sangat baik. kemampuan auditor, skeptisisme profesional auditor, dan teknik audit secara simultan berpengaruh terhadap efektivitas pelaksanaan audit investigasi dalam pengungkapan kecurangan. Pengaruh variabel independen yaitu skeptisisme profesional auditor dengan koefisien sebesar 47,9%, kemampuan auditor sebesar 40,1% dan teknik audit sebesar17,7%.

Kata Kunci : Kemampuan Auditor, Skeptisisme Profesional auditor, Teknik Audit, Efektivitas Pelaksanaan Audit Investigasi dalam Pengungkapan Kecurangan

ABSTRACT

This study aims to determine the ability of auditors, professional skepticism auditors, audit techniques, and the effectiveness of the audit investigation into the disclosure of fraud on the Representative BPKP Banten province as well as to determine how much influence the ability of auditors, professional skepticism auditors and audit techniques on the effectiveness of audit, investigation in disclosure of fraud either partially or simultaneously.

The method used in this research is descriptive associative. The sampling technique used in this study is nonprobablility sampling with a sample size of 14 respondents. Data collection techniques used were questionnaires. Data analysis method used is multiple linear regression, multiple correlation, hypothesis testing and coefficient of determination.

The results showed that the ability of the auditor, the auditor's professional skepticism, audit techniques, and the effectiveness of the audit investigation into the disclosure of fraud at BPKP Representative Banten Province has been very good. the ability of the auditor, the auditor's professional skepticism, and audit techniques simultaneously affect the effectiveness of the audit investigation into the disclosure of fraud. The influence of the independent variable is the auditor's professional skepticism with a coefficient of 47.9%, amounting to 40.1% the ability of auditors and audit techniques sebesar17,7%.

Keyword*s: Ability Auditor, Professional Skepticism auditor, Technical Audit, Audit Effectiveness of Disclosure Fraud Investigation*