

ABSTRACT

Investigative Auditor has a role that is needed by the agency or state agency for investigation by an effective audit and suggest improvements to the auditor if found weaknesses found in the implementation of such checks. Some of the factors that influence the effectiveness of the implementation of the investigative audit is the ability of the auditor and the auditor's experience.

This study aims to determine the effect the ability of the auditor and the auditor's experience partially and simultaneously influence the effectiveness of the implementation of the investigative audit on the Financial and Development Supervisory Board Representatives of the Province of West Java. This study is a descriptive study Verivikatif. The research sample is 30 auditor investigation. Sampling using sampling methods saturated. The analytical method used is multiple linear regression analysis and multiple correlation analysis and hypothesis testing using the coefficient of determination.

The results showed that the ability of the auditor and the auditor's experience simultaneously and partially influence on the effectiveness of the investigative audit on the Financial and Development Supervisory Board Representatives of the Province of West Java. Simultaneously, the ability of the auditor and the auditor's experience contributed 67.3% on the effectiveness of the investigative audit, while 32.7% is explained by other variables not examined in this research, professional skepticism, auditors, audit techniques and whistleblower. Partially, the auditor's ability to give effect to the implementation of the effectiveness of the investigative audit that is by 32.6% and the auditor's experience giving effect on the effectiveness of the investigative audit that is equal to 34.6%.

Keywords: Ability Auditor, Auditor Experience, Investigative Audit Effectiveness