

ABSTRAK

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh Independensi, Profesionalisme auditor dan Pengalaman auditor terhadap Kemampuan auditor mendeteksi kecurangan pada 17 Kantor Akuntan Publik di Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK).

Pendekatan penelitian yang digunakan dalam penelitian ini merupakan analisis deskriptif dan verifikatif dengan menggunakan data primer. Populasi dalam penelitian ini adalah auditor yang bekerja pada 17 Kantor Akuntan Publik di Kota Bandung yang terdaftar di Otoritas Jasa Keuangan (OJK) dan jumlah sampel penelitian sebanyak 39 responden dengan teknik sampling yang digunakan adalah *Simple random sampling*.. analisis statistik yang digunakan dalam penelitian ini adalah uji validitas, uji reliabilitas, analisis deskriptif, analisis verifikatif, analisis regresi linier berganda, koefisien korelasi, koefisien determinasi, uji t dan uji F.

Berdasarkan hasil penelitian yang dilakukan dapat diketahui bahwa terdapat secara parsial Independensi berpengaruh signifikan terhadap kemampuan auditor mendeteksi kecurangan dengan kontribusi sebesar 7.44%, profesionalisme auditor berpengaruh terhadap kemampuan auditor mendeteksi kecurangan dengan kontribusi sebesar 3.2%, pengalaman auditor berpengaruh signifikan terhadap kemampuan auditor mendeteksi kecurangan dengan kontribusi sebesar 39.45% independensi, profesionalisme auditor dan pengalaman auditor berpengaruh secara simultan terhadap kemampuan auditor mendeteksi kecurangan sebesar 49,6%

Kata Kunci : Independensi, Profesionalisme auditor, Pengalaman auditor, Kemampuan auditor mendeteksi kecurangan.

ABSTRACT

This study aims to determine the magnitude of the influence of independence, auditor professionalism and auditor experience on the auditor's ability to detect fraud at 17 Public Accounting Firms in Bandung City which are registered with the Financial Services Authority (OJK).

The research approach used in this research is descriptive analysis and verification using primary data. The population in this study were auditors who worked at 17 Public Accounting Firms in the city of Bandung which were registered with the Financial Services Authority (OJK) and the total sample was 39 respondents. The sampling technique used was Simple random sampling. Statistical analysis was used in this study. are validity test, reliability test, descriptive analysis, verification analysis, multiple linear regression analysis, correlation coefficient, coefficient of determination, t test and F test.

Based on the results of the research conducted, it can be seen that there is partial independence which has a significant effect on the auditor's ability to detect fraud with a contribution of 7.44%, auditor professionalism has an effect on the auditor's ability to detect fraud with a contribution of 3.2%, auditor experience has a significant effect on the auditor's ability to detect fraud with a contribution 39.45% independence, auditor professionalism and auditor experience simultaneously influence the auditor's ability to detect fraud by 49.6%

Keywords: Independence, auditor professionalism, auditor experience, auditor's ability to detect fraud.

