

Internal and External Factors that Influence the Auditor's Ability to Detect Fraud

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Abstract

This research is a quantitative study which aims to see the effects of auditor experience, professional skepticism, auditor workload, and whistleblowing system on the auditor's ability to detect fraud. This research was conducted on auditors who work at the Public Accounting Firm (KAP) in the South Jakarta area. This research used a purposive sampling technique and obtained 120 auditors as respondents. Research data was tested using Structural Equation Modeling (SEM) with SmartPLS 3.2.9 software and a significance level of 5% (0.05). The results obtained from the test show that auditor experience and professional skepticism have a positive and significant effects on the auditor's ability to detect fraud. Meanwhile, the auditor workload and whistleblowing system have no effects on the auditor's ability to detect fraud.

Kata Kunci: Auditor Experience, Professional Skepticism, Auditor Workload, Whistleblowing System, dan Auditor's Ability to Detect Fraud

Faktor Internal dan Eksternal yang Mempengaruhi Kemampuan Auditor dalam Mendeteksi *Fraud*

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk melihat pengaruh *auditor experience*, *professional skepticism*, *auditor workload*, dan *whistleblowing system* terhadap *auditor's ability to detect fraud*. penelitian ini dilakukan terhadap auditor yang bekerja di Kantor Akuntan Publik (KAP) wilayah Jakarta Selatan. Penelitian ini menggunakan teknik *purposive sampling* dan memperoleh 120 auditor sebagai responden. Data penelitian diuji menggunakan *Structural Equation Modelling* (SEM) dengan *software* SmartPLS 3.2.9 dan tingkat signifikansi 5% (0,05). Hasil yang diperoleh atas pengujian menunjukkan bahwa *auditor experience* dan *professional skepticism* memiliki pengaruh positif dan signifikan terhadap *auditor's ability to detect fraud*. Sedangkan *auditor workload* dan *whistleblowing system* tidak memiliki pengaruh terhadap *auditor's ability to detect fraud*.

Kata Kunci: *Auditor Experience*, *Professional Skepticism*, *Auditor Workload*, *Whistleblowing System*, dan *Auditor's Ability to Detect Fraud*