

RINGKASAN

Penelitian ini merupakan jenis penelitian kuantitatif dengan metode survei terhadap auditor yang bekerja di Kantor Akuntan Publik wilayah Jakarta Selatan. Penelitian ini memiliki variabel independen yang terdiri dari pengalaman audit, kompetensi auditor, dan skeptisisme profesional. Variabel dependen yaitu kemampuan auditor dalam mendeteksi *fraud*, sehingga penelitian ini berjudul: “Pengaruh Pengalaman Audit, Kompetensi Auditor, dan Skeptisisme Profesional Terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*”. Tujuan penelitian ini adalah untuk menguji dan menganalisis secara empiris mengenai pengaruh pengalaman audit, kompetensi auditor, dan skeptisisme profesional terhadap kemampuan auditor dalam mendeteksi *fraud*.

Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di Kantor Akuntan Publik wilayah Jakarta Selatan. Sampel ditentukan menggunakan rumus Lemeshow dengan jumlah minimal 96 responden. Penentuan responden menggunakan teknik *Convenience sampling*. Pengumpulan data dilakukan menggunakan kuesioner melalui *google form* yang disebarikan secara *online*. Pengujian hipotesis dilakukan menggunakan analisis regresi linier berganda.

Berdasarkan hasil penelitian dan analisis data menggunakan alat statistik IBM SPSS *Statistics version 27*, seluruh data yang digunakan dalam penelitian dikatakan valid, reliabel, normal, bebas dari multikolinearitas, dan bebas dari heteroskedastisitas. Nilai *Ajusted R Square* yang diperoleh sebesar 0,537. Hasil pengujian hipotesis menyatakan bahwa: (1) Pengalaman audit berpengaruh positif terhadap kemampuan auditor dalam mendeteksi *fraud*, (2) Kompetensi auditor berpengaruh positif terhadap kemampuan auditor dalam mendeteksi *fraud*, (3) Skeptisisme profesional berpengaruh positif terhadap kemampuan auditor dalam mendeteksi *fraud*.

Implikasi dari hasil penelitian ini adalah sebagai berikut: (1) Bagi akademisi, penelitian ini dapat dimanfaatkan sebagai bahan pembelajaran dan diskusi ilmiah, serta menyediakan referensi bagi penelitian selanjutnya dengan topik serupa; (2) Bagi auditor, diharapkan dapat terus meningkatkan kompetensi dan profesionalismenya melalui pendidikan formal, program pelatihan, maupun kegiatan pengembangan karir lainnya; (3) Bagi Kantor Akuntansi Publik, diharapkan dapat mendorong peningkatan pengalaman dan kompetensi auditor melalui penugasan audit yang beragam, program pelatihan dan pengembangan karir lainnya, serta membangun budaya kerja yang mendukung penerapan skeptisisme profesional; (4) Bagi manajemen perusahaan, diharapkan dapat mendukung pelaksanaan audit dengan menyediakan akses informasi yang memadai dan meningkatkan transparansi laporan keuangan.

Kata Kunci: *Pengalaman Audit, Kompetensi Auditor, Skeptisisme Profesional, Kemampuan Auditor dalam Mendeteksi Fraud.*

SUMMARY

This study is a quantitative research using a survey method targeting auditors working at public accounting firms in South Jakarta. This study has independent variables consisting of audit experience, auditor competence, and professional skepticism. The dependent variable is the auditor's ability to detect fraud, hence the title of this study: "The Effect of Audit Experience, Auditor Competence, and Professional Skepticism on the Auditor's Ability to Detect Fraud". The purpose of this study is to empirically test and analyze the effect of audit experience, auditor competence, and professional skepticism on the auditor's ability to detect fraud.

The population in this study is all auditors working at public accounting firms in South Jakarta. The sample was determined using the Lemeshow formula with a minimum of 96 respondents. Respondents were determined using convenience sampling. Data collection was conducted using a questionnaire via Google Forms distributed online. Hypothesis testing was performed using multiple linear regression analysis.

Based on the results of research and data analysis using IBM SPSS Statistics version 27, all data used in the study were found to be valid, reliable, normal, free from multicollinearity, and free from heteroscedasticity. The adjusted R-square value obtained was 0.537. The hypothesis testing results stated that: (1) Audit experience has a positive effect on auditors' ability to detect fraud, (2) Auditor competence has a positive effect on auditors' ability to detect fraud, (3) Professional skepticism has a positive effect on auditors' ability to detect fraud.

The implications of this research are as follows: (1) For academics, this research can be used as material for learning and scientific discussion, as well as providing references for further research on similar topics; (2) For auditors, it is hoped that they can continue to improve their competence and professionalism through formal education, training programs, and other career development activities; (3) For Public Accounting Firms, it is hoped that they can encourage the improvement of auditors' experience and competence through diverse audit assignments, training programs and other career development activities, as well as building a work culture that supports the application of professional skepticism; (4) For company management, it is hoped that they can support the implementation of audits by providing adequate access to information and increasing the transparency of financial reports.

Keywords: *Audit Experience, Auditor Competence, Professional Skepticism, Auditor Ability to Detect Fraud.*