

## ABSTRACT

This study aims to examine the effect of Investigative Auditing Competence and Audit Experience on Fraud Detection with Professional Skepticism as a moderating variable (Survey at BPKP Special Region of Yogyakarta Representative Office).

This study uses a quantitative approach with multiple linear regression methods and Moderated Regression Analysis (MRA) through the assistance of SPSS version 26 software. The minimum number of samples determined using the Slovin formula is 52 auditors from a total population of 108 auditors working at the BPKP Yogyakarta Special Region Representative Office. In its implementation, the questionnaires that were successfully returned amounted to 53 auditors, whose data were subsequently used in this study.

The test results show that: (1) Investigative Auditing Competence has a positive and significant effect on Fraud Detection, (2) Audit Experience also has a positive and significant effect on Fraud Detection, (3) Professional Skepticism was not proven to moderate the effect of Investigative Auditing Competence on Fraud Detection, and (4) Professional Skepticism was proven to significantly moderate and strengthen the effect of Audit Experience on Fraud Detection. Thus, it can be concluded that auditor professional skepticism is only able to strengthen the effect of audit experience on fraud detection, but does not strengthen the effect of investigative auditing competence.

**Keywords:** Investigative Auditing Competence, Audit Experience, Fraud Detection, Professional Skepticism

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Kompetensi Audit Investigatif dan Pengalaman Audit terhadap Pendeteksian Kecurangan dengan Skeptisisme Profesional sebagai variabel moderasi (Survei pada Kantor Perwakilan BPKP Daerah Istimewa Yogyakarta).

Penelitian ini menggunakan pendekatan kuantitatif dengan metode regresi linier berganda dan Moderated Regression Analysis (MRA) melalui bantuan perangkat lunak SPSS versi 26. Jumlah sampel minimum yang ditentukan menggunakan rumus Slovin adalah 52 auditor dari total populasi 108 auditor yang bekerja di Kantor Perwakilan BPKP Daerah Istimewa Yogyakarta. Dalam pelaksanaannya, kuesioner yang berhasil terkumpul kembali berjumlah 53 auditor yang kemudian digunakan sebagai data penelitian.

Hasil pengujian menunjukkan bahwa: (1) Kompetensi Audit Investigatif berpengaruh positif dan signifikan terhadap Pendeteksian Kecurangan, (2) Pengalaman Audit juga berpengaruh positif dan signifikan terhadap Pendeteksian Kecurangan, (3) Skeptisisme Profesional tidak terbukti memoderasi pengaruh Kompetensi Audit Investigatif terhadap Pendeteksian Kecurangan, dan (4) Skeptisisme Profesional terbukti secara signifikan memoderasi dan memperkuat pengaruh Pengalaman Audit terhadap Pendeteksian Kecurangan. Dengan demikian, dapat disimpulkan bahwa skeptisisme profesional auditor hanya mampu memperkuat pengaruh pengalaman audit terhadap pendeteksian kecurangan, namun tidak memperkuat pengaruh kompetensi audit investigatif.

**Kata Kunci:** Kompetensi Audit Investigatif, Pengalaman Audit, Pendeteksian Kecurangan, Skeptisisme Profesional