

Di Indonesia banyak terjadi kecurangan, tindak kecurangan yang sering terjadi adalah tindak korupsi. *Indonesia Corruption Watch* (ICW) dalam pemantauannya pada tahun 2015 menunjukkan bahwa kerugian negara akibat korupsi sebesar Rp 3,1 Triliun. Kerugian negara pada tahun 2015 disebabkan oleh banyaknya perkara korupsi yang tercatat oleh ICW sebanyak 550 perkara.

Semakin banyaknya tindak korupsi di pemerintahan, BPK diharapkan memiliki kemampuan mendeteksi kecurangan yang baik sehingga dapat memberantas kecurangan yang selama ini banyak terjadi. Dalam penelitian ini, peneliti meneliti pengaruh faktor internal dan eksternal auditor yang berupa moral reasoning, pengalaman, dan tipe kepribadian terhadap kemampuan auditor mendeteksi kecurangan.

Sampel dari penelitian ini adalah auditor Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) perwakilan Provinsi D.I Yogyakarta dan Jawa Tengah sebanyak 57 auditor. Pengujian hipotesis menggunakan analisis regresi linier berganda.

Dari hasil uji regresi linier berganda pada hipotesis pertama dapat disimpulkan bahwa *moral reasoning* tidak berpengaruh terhadap kemampuan auditor mendeteksi kecurangan. Hipotesis kedua disimpulkan bahwa pengalaman berpengaruh terhadap kemampuan auditor mendeteksi kecurangan. Hipotesis ketiga diuji menggunakan *independent sample t test* untuk melihat perbedaan antara auditor bertipe kepribadian A dan B. Hasil dari uji menunjukan auditor dengan tipe kepribadian B lebih mampu mendeteksi kecurangan dengan baik dari pada auditor dengan tipe kepribadian A.

Kata kunci: Moral Reasoning, Pengalaman, Tipe Kepribadian, Kemampuan auditor mendeteksi kecurangan

In Indonesia there is so many fraud, fraud that often happens is acts of corruption. Indonesia Corruption Watch (ICW) in its monitoring in 2015 showed that state losses due to corruption amounted to Rp 3.1 trillion. The state losses in 2015 are caused by the number of corruption cases recorded by ICW of 550 cases.

Because of the many acts of corruption in the government then the Audit Board of the Republic of Indonesia (BPK RI) is expected to have the ability to detect fraud well in order to reduce the act of corruption. In this study, researchers examined the influence of internal and external factors of auditor such as moral reasoning, experience, and personality type of auditor's ability to detect fraud.

The sample of this research is BPK RI of D.I Yogyakarta and Central Java representatives as much as 57 auditors. Hypothesis testing using multiple linier regression analysis and independent t test.

From the results of multiple linear regression test on the first hypothesis can be concluded that the moral reasoning does not have a significant influence on auditor's ability to detect fraud. The second hypothesis concluded that experience have a significant influences on auditor's ability to detect fraud. The third hypothesis was tested using independent sample t test to see the difference between auditor who have personality type A and B. The result show that auditor who have personality type B has ability to detect fraud is better than audior who has personality type A.

Keywords: Moral Reasoning, Experience, Personality Type, Auditor's ability to detect fraud