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Judul : Pengaruh Gender, Keahlian, dan Skeptisisme Profesional terhadap Kemampuan Auditor Mendeteksi Kecurangan (Studi pada Badan Pemeriksa Keuangan Republik Indonesia)

Penelitian ini bertujuan untuk mengetahui karakteristik-karakteristik individu yang berpengaruh terhadap kemampuan auditor mendeteksi kecurangan. Karakteristik individu tersebut meliputi gender, keahlian, dan skeptisisme profesional. Objek penelitian adalah pemeriksa di Badan Pemeriksa Keuangan Republik Indonesia (BPK RI). Penelitian dilakukan dengan menyebarkan kuesioner kepada pemeriksa BPK yang berada di Pusdiklat BPK RI, kantor Perwakilan Provinsi Jawa Tengah, Perwakilan Provinsi Daerah Istimewa Yogyakarta, dan Provinsi Nanggroe Aceh Darussalam. Sebanyak 166 kuesioner dianalisis dengan *Partial Least Square* (PLS) menggunakan perangkat lunak SmartPLS 3.0. Hasil penelitian menunjukkan bahwa karakteristik-karakteristik individu meliputi gender, keahlian, dan skeptisisme profesional berpengaruh signifikan terhadap kemampuan auditor mendeteksi kecurangan.

**Kata Kunci:** karakteristik individu auditor, gender, androgini, BSRI, keahlian, skeptisisme profesional, kemampuan auditor mendeteksi kecurangan, BPK RI, dan PLS.

**ABSTRACT**

*Name : Nurrahmah Kartikarini*  
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*Tittle : The Effect of Gender, Expertise, and Professional Skepticism on the Fraud Detection Skills of Auditors (Study on the Supreme Audit Board of The Republic of Indonesia)*

*This study aims to determine the individuals characteristics that affect the fraud detection skill of auditor. The individual characteristics are include gender, expertise, and professional skepticism. The object of this research is an examiner at the Audit Board of Indonesia (BPK RI). The study was conducted by distributing questionnaires to the examiner BPK Representative offices in Central Java province, Representative of Yogyakarta Special Region, Representative of Nanggroe Aceh Darussalam province, and Pusdiklat BPK RI. A total of 166 questionnaires were analyzed with Partial Least Square (PLS) and software SmartPLS 3.0. The results showed that the characteristics of the individuals include gender, expertise, and professional skepticism significant effect on the auditor's fraud detection skill.*

**Keywords:** *auditor individual characteristics, gender, androgyny, BSRI, expertise, professional skepticism, fraud detection skill of auditor, BPK RI, and PLS.*