

INTISARI

Nama : Siti Rahayu
Program Studi : Magister Akuntansi
Judul : Faktor-Faktor Yang Mempengaruhi Kemampuan Auditor dalam Mendeteksi Kecurangan: Pendekatan *Explanatory Sequential*

Tujuan: Tujuan penelitian adalah untuk menganalisis pengaruh skeptisisme profesional, keahlian profesional, pelatihan audit kecurangan, independensi, dan pengalaman terhadap kemampuan auditor dalam mendeteksi kecurangan di kantor BPKP Perwakilan Provinsi Kalimantan Barat. Hasil pengamatan akan dihubungkan dengan pola pengambilan kebijakan yang selama ini diterapkan oleh pihak manajemen dalam meningkatkan kemampuan auditor untuk mendeteksi kecurangan. Setelah itu, disimpulkan apakah kebijakan peningkatan kemampuan auditor dalam pendeteksian kecurangan sudah sesuai dengan kebutuhan auditor.

Metode Penelitian: Penelitian ini menggunakan metoda riset campuran dengan desain eksplanatori sequential. Fase kuantitatif melibatkan 73 auditor yang memiliki jabatan fungsional auditor (JFA) di kantor BPKP Perwakilan Kalimantan Barat. Teknik yang digunakan adalah survey kuesioner untuk selanjutnya kuesioner tersebut dianalisis dengan software *smartPLS 2.0*. Temuan analisis kuantitatif kemudian diperdalam dengan analisis kualitatif dengan melibatkan 3 orang auditor dari bidang investigatif. Analisis kualitatif dilakukan dengan analisis tematik yang tujuannya adalah untuk memperdalam hasil penelitian kuantitatif dan menganalisis lebih dalam apakah kebijakan dalam bidang peningkatan kemampuan auditor dalam pendeteksian kecurangan sudah relevan dengan kebutuhan auditor.

Temuan: Faktor independensi dan pelatihan audit kecurangan berpengaruh positif signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan di lingkup BPKP Perwakilan Provinsi Kalimantan Barat, sedangkan faktor skeptisisme profesional, keahlian profesional, dan pengalaman auditor tidak berpengaruh. Hasil kualitatif menjawab dan memperdalam temuan tersebut. Adanya perbedaan level skeptisisme profesional, gap/ kesenjangan keahlian auditor dan kesenjangan pengalaman antara auditor senior dan junior sebagai dampak dari moratorium PNS menjadi permasalahan yang tanpa disadari menghambat tugas pendeteksian kecurangan. Sementara itu, independensi dan pelatihan audit kecurangan yang memang selama menjadi fokus utama peningkatan kemampuan auditor terbukti mempengaruhi keberhasilan penugasan. Terkait relevansi kebijakan peningkatan kemampuan auditor dapat dikatakan sudah sejalan dengan kebutuhan, namun perlu ditingkatkan frekuensinya terutama dalam hal pelatihan auditor muda yang seringkali terkendala oleh masalah anggaran.

Kata Kunci: riset campuran, explanatori sequensial, kemampuan auditor dalam pendeteksian kecurangan.

ABSTRACT

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Study program: Master of Accounting

Title: The Factors Affecting the Ability of Auditors in Fraud Detection: Explanatory Sequential Approach

Purpose: The purpose of this study is to analyze the influence of professional skepticism, professional expertise, training of fraud audit, independency and experience of the auditor's ability to detect fraud at the office of BPKP Representative in West Kalimantan Province. The observation will be linked to the pattern of policy-making that has been applied by the management in increasing the auditor's ability to detect the fraud. After that, it will be concluded whether the policies of increasing the auditor ability in detection of fraud are in accordance with the needs of auditors.

Methods: This study used mixed methods research using sequential explanatory design. The quantitative phase involves 73 auditors who have functional in the office of BPKP Representative in West Kalimantan. The technique used was survey using questionnaire and then analyzed with software *smartPLS 2.0*. The findings of the quantitative analysis then deepened with qualitative analysis involving three auditors from the investigative field. The qualitative analysis will be carried out by the thematic analysis to get deeper results of quantitative research and analyze deeply on whether the policy in improving the auditors' ability in detecting fraud has been relevant with the auditors' need.

Findings: The factors on independency and fraud audit training have significant positive effect on the auditor's ability to detect fraud in BPKP Representative in West Kalimantan, while the professional skepticism factor, professional expertise and experience of the auditor have no effect on that. The results of the qualitative can answer and deepen these findings. The big difference in the level of professional skepticism, auditor expertise gaps and experience gap between senior and junior auditors as a result of the moratorium *PNS* become unexpected problems that may hinder the task of detecting fraud. Meanwhile, independency and fraud audit training become the major focus of the auditor's increased ability in the improvement is proved having affect of the success of the assignment. Related to the relevance of policies to improve the ability of auditors, it can be said that it has been in line with the needs, but the frequency should be increased, especially in terms of training young auditors which are often constrained by budget problems.

Keywords: mixed research method, sequential explanatory, the ability of the auditor in the detection of fraud.