ABSTRAK

Abstrak. Tujuan penelitian ini untuk mengetahui pengaruh skeptisme profesional, independensi auditor, kompetensi dan pengalaman auditor terhadap kemampuan auditor dalam mendeteksi kecurangan pada KAP di kota Medan. Jenis penelitian ini adalah penelitian deskriptif. Populasi dalam penelitian ini hanya terdiri dari seluruh auditor yang bekerja pada Kantor Akuntan Publik di kota Medan. Sampel yang digunakan sebanyak 60 auditor. Metode yang digunakan dalam penelitian ini adalah penelitian kuantitatif. Data diperoleh melalui metode Kuesioner dan analisis data dilakukan dengan metode Analisis Regresi Linear Berganda. Hasil penelitian menunjukan bahwa : (1) Variabel skeptisme professional dan independensi auditor tidak berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan. (2) Variabel kompetensi dan pengalaman auditor berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan. (3) Skeptisme profesional, independensi auditor, kompetensi dan pengalaman auditor berpengaruh secara simultan terhadap kemampuan auditor dalam mendeteksi kecurangan.

Kata Kunci : Skeptisme Profesional, Independensi Auditor, Kompetensi, Pengalaman Auditor, Kemampuan Auditor Dalam Mendeteksi Kecurangan.

ABSTRACT

Abstract. *The purpose of this study was to determine the effect of professional skepticism, auditor independence, auditor competence and experience on the auditor's ability to detect fraud at KAP in Medan city. This type of research is descriptive research. The population in this study only consists of all auditors who worked at the Public Accounting Firm in Medan city. The sample used was 60 auditors. The method used in this research is quantitative research. Data was obtained through the Questionnaire method and data analysis was carried out using the Multiple Linear Regression Analysis method. The results showed that: (1) The variables of professional skepticism and auditor independence have no effect on the auditor's ability to detect fraud. (2) Auditor competence and experience variables have a significant effect on the auditor's ability to detect fraud. (3) Professional skepticism, auditor independence, auditor competence and experience simultaneously affect the auditor's ability to detect fraud.*

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