# Pengaruh Independensi, Beban Kerja, Whistleblowing System dan Pengalaman Kerja Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan Pada Kantor Akuntan Publik Kota Medan

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## ABSTRAK

Tujuan penelitian untuk menginvestigasi pengaruh faktor-faktor seperti independensi, beban kerja, sistem whistleblowing, dan pengalaman kerja terhadap kemampuan auditor dalam mendeteksi kecurangan di kantor akuntan publik di kota Medan. Dalam melaksanakan penelitian ini, digunakan metode deskriptif dengan pendekatan kuantitatif. Populasi yang diteliti meliputi seluruh auditor yang bekerja di kantor akuntan publik di Medan dan bersedia mengisi kuesioner. Pemilihan sampel dilakukan dengan metode purposive sampling, sehingga diperoleh 30 responden. Untuk menguji pengaruh variabel independen terhadap variabel dependen, digunakan analisis regresi linier berganda. Proses analisis data dalam penelitian ini dilakukan menggunakan perangkat lunak Statistical Products and Services Solutions (SPSS) versi 25. Kesimpulan dari penelitian menunjukkan bahwa seluruh variabel independen yaitu independensi, beban kerja, sistem whistleblowing, dan pengalaman kerja memiliki pengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan di kantor akuntan publik di kota Medan.

Kata kunci : independensi, beban kerja, whistleblowing system, pengalaman kerja, dan kemampuan auditor

**The Effect Of Independence, Workload, Whistleblowing System and Work Experience on The Auditor's Ability To Detect Fraud at The Medan City Public Accounting Firm**

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**ABSTRACT**

This study aims to investigate the influence of factors such as independence, workload, whistleblowing system, and work experience on the auditor's ability to detect fraud in public accounting firms in Medan. In conducting this study, a descriptive method with a quantitative approach was used. The population studied included all auditors working in public accounting firms in Medan and willing to fill out a questionnaire. The sample selection was carried out using the purposive sampling method, resulting in 30 respondents. To test the influence of independent variables on the dependent variable, multiple linear regression analysis was used. The data analysis process in this study was carried out using Statistical Products and Services Solutions (SPSS) software version 25. The conclusion of the study shows that all independent variables namely independence, workload, whistleblowing system, and work experience have a positive and significant influence on the auditor's ability to detect fraud in public accounting firms in Medan.

Keywords: independence, workload, whistleblowing system, work experience, and auditor ability