

ABSTRACT

Experience high auditors may assist the auditor in detecting the fraud that exist in the company. Auditor interpersonal skills are needed to communicate with clients in the search process audit evidence. Gender also has an important role in the detection of fraud because of the ability of auditors men and women are different auditor. In addition, the auditor's attitude of professional skepticism is needed in detecting fraud because management believes auditors should not be granted. The purpose of this study was to determine the effect of auditor experience, interpersonal skills, and gender to partially fraud detection as well as to determine whether professional skepticism moderating influence between auditor experience, interpersonal skills, gender against fraud detection. Research method used in this research is survey method using questionnaire retrieved data with auditors who work in Public Accounting office in Bandung as research respondents. Analysis test tool used is moderated regression analysis. Results of this study are: (1) Partially, auditor's experience, interpersonal skills, and gender significant effect on the detection of fraud, (2) professional skepticism can moderate the effects of fraud detection experience there auditor (3) professional skepticism can moderate the effects of interpersonal skills are fraud detection (4) professional skepticism can moderate the influence of gender are fraud detection.

Keywords: auditor experience, interpersonal skills, gender, fraud detection, professional skepticism.

ABSTRAK

Pengalaman auditor yang tinggi dapat membantu auditor dalam mendeteksi adanya kecurangan yang ada di perusahaan. Kemampuan interpersonal auditor sangat dibutuhkan untuk melakukan komunikasi dengan klien dalam proses pencarian bukti audit. Gender juga mempunyai peranan penting dalam hal pendeteksian kecurangan karena kemampuan auditor pria dan auditor wanita berbeda. Disamping itu, sikap skeptisme profesional auditor sangat diperlukan dalam mendeteksi kecurangan karena auditor tidak boleh mempercayai manajemen begitu saja. Tujuan penelitian ini untuk mengetahui pengaruh pengalaman auditor, kemampuan interpersonal, dan gender terhadap pendeteksian kecurangan secara parsial serta untuk mengetahui apakah skeptisme profesional memoderasi pengaruh antara pengalaman auditor, kemampuan interpersonal, gender terhadap pendeteksian kecurangan. Metode penelitian yang digunakan adalah metode survey dengan teknik pengumpulan data kuesioner dengan responden auditor yang bekerja pada Kantor Akuntan Publik di Kota Bandung. Alat uji analisis yang digunakan adalah analisis regresi moderasi. Hasil penelitian ini antara lain adalah: (1) secara parsial, pengalaman auditor, kemampuan interpersonal, dan gender berpengaruh signifikan terhadap pendeteksian kecurangan, (2) skeptisme profesional dapat memoderasi pengaruh pengalaman auditor terhadap pendeteksian kecurangan (3) skeptisme profesional dapat memoderasi pengaruh kemampuan interpersonal terhadap pendeteksian kecurangan (4) skeptisme profesional dapat memoderasi pengaruh gender terhadap pendeteksian kecurangan.

Kata kunci : pengalaman auditor, kemampuan interpersonal, *gender*, pendeteksian kecurangan, skeptisme profesional.