ABSTRACT

ALMIRA ERIKA RAHMA. NPM: 161210164. The Effect of Auditor Professional Skepticism and The Impelementation of Whistleblowing System Toward The Level of Fraud Detection in Audit Investigative. A case study on the Audit Board of the Republic of Indonesia. Under the guidance of FIRDAUS AMYAR.

This study aims to examine the effect of auditor professional skepticism and the implementation of whistleblowing system toward the level of fraud detection in audit investigative. Respondents are auditors at the *Auditorat Utama Investigasi*/Investigative Auditorate (AUI) at the Audit Board of the Republic of Indonesia (BPK RI).

This research uses quantitative descriptive methods. The data used are primary data. Data was collected by distributing questionnaires to 90 respondents with returning questionnaires totaling 56 copies. Data analysis technique used is multiple linear regression analysis.

The result showed that (1) auditor professional skepticism has no significant effect on the level of fraud detection in audit investigative, (2) the implementation of whistleblowing system has a significant effect on the level of fraud detection in audit investigative, (3) simultaneously the auditor professional skepticism and the application of the whistleblowing system have a significant effect on the level of fraud detection in audit investigative.

Keywords: auditor professional skepticism, whistleblowing system, fraud detection, investigative audit.

ABSTRAK

ALMIRA ERIKA RAHMA. NPM: 161210164. Pengaruh Skeptisisme Profesional Auditor dan Penerapan Sistem *Whistleblowing* Terhadap Tingkat Pendeteksian *Fraud* dalam Audit Investigatif. Studi kasus pada Badan Pemeriksa Keuangan Republik Indonesia. Dibawah bimbingan FIRDAUS AMYAR.

Penelitian ini bertujuan untuk menguji pengaruh skeptisisme profesional auditor dan penerapan sistem *whistleblowing* terhadap tingkat pendeteksian *fraud* dalam audit investigatif. Responden penelitian ini adalah auditor pada Auditorat Utama Investigasi (AUI) di Badan Pemeriksa Keuangan Republik Indonesia (BPK RI).

Penelitian ini menggunakan metode deskriptif kuantitatif. Data yang digunakan berupa data primer. Pengumpulan data dilakukan dengan penyebaran kuesioner kepada 90 responden dengan kuesioner kembali sebanyak 56 eksemplar. Teknik analisis data yang digunakan adalah analisis regresi linier berganda.

Hasil penelitian menunjukkan bahwa (1) skeptisisme profesional auditor tidak berpengaruh signifikan terhadap tingkat pendeteksian *fraud* dalam audit investigatif, (2) penerapan sistem *whistleblowing* berpengaruh signifikan terhadap tingkat pendeteksian *fraud* dalam audit investigatif, (3) secara simultan skeptisisme profesional auditor dan penerapan sistem *whistleblowing* berpengaruh signifikan terhadap tingkat pendeteksian *fraud* dalam audit investigatif.

Kata kunci: skeptisisme profesional auditor, sistem *whistleblowing,* pendeteksian *fraud*, audit investigatif.