PENGARUH GENDER DAN PERSEPSI AUDITOR TENTANG PENGALAMAN AUDIT DAN PENGETAHUAN AUDIT TERHADAP KEMAMPUAN AUDITOR DALAM Mendeteksi KECURANGAN MELALUI SKEPTISISME PROFESIONAL (STUDI PADA INSEKTORAT KABUPATEN/KOTA DI PROVINSI BENGKULU)

Oleh:

MEINAR ELISABET MARBUN

Dibawah Bimbingan: Dr. Efa Yonnedi, SE., MPPM.Ak

dan Suhernita, SE., M.Comm.Ak

ABSTRACT

This study was aimed to examine the direct effect of gender and auditor's perception of the audit experience and knowledge to fraud detection ability. Examine the direct effect of gender and auditor's perception of the audit experience and knowledge to professional skepticism and also indirect effect of gender and auditor's perception audit experience and knowledge to fraud detection ability through professional skepticism as intervening variables. The population of research are all 94 auditors of Inspektorat Kab/Kota in Provinsi Bengkulu. Data taken from questionaires distributed to responden. Data analysis for hypothesis test was done with Partial Least Square (PLS). The results showed that gender have negative significantly effect toward fraud detection ability and professional skepticism. Woman auditors has fraud detection ability and professional skepticism lower than men auditors. Auditor’s perception of audit experience have significantly effect toward fraud detection ability and professional skepticism. Auditor’s perception of knowledge did not significantly effect toward fraud detection but knowledge have significantly to professional skepticism. Gender and auditor’s perception have indirect effect toward fraud detection ability throug professional skepticism, but auditor’s perception of knowledge didn’t find indirect effect toward fraud detection ability through professional skepticism.

Keyword : Gender, Audit Experience, Knowledge, Professional Skepticism, and Fraud Detection Abiliy of Auditor