

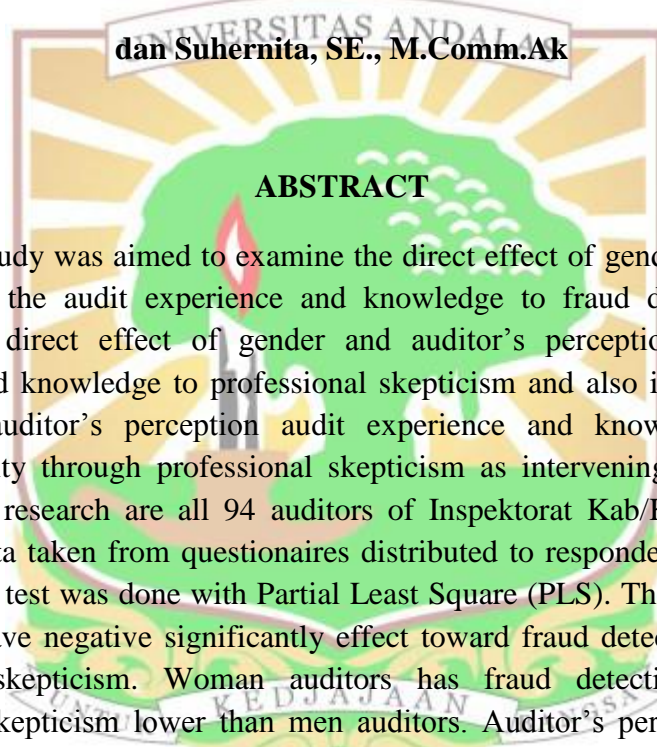
**PENGARUH GENDER DAN PERSEPSI AUDITOR TENTANG
PENGALAMAN AUDIT DAN PENGETAHUAN AUDIT
TERHADAP KEMAMPUAN AUDITOR DALAM MENDETEKSI
KECURANGAN MELALUI SKEPTISISME PROFESIONAL
(STUDI PADA INSPEKTORAT KABUPATEN/KOTA
DI PROVINSI BENGKULU)**

Oleh :

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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 questionnaires 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