

ABSTRAK

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PENGARUH INDEPENDENSI, SKEPTISME PROFESIONAL, PENGALAMAN AUDITOR, DAN TEKANAN TERHADAP TANGGUNG JAWAB AUDITOR DALAM PENDETEKSIAN KECURANGAN PADA LAPORAN KEUANGAN DENGAN MASA KERJA SEBAGAI VARIABEL MODERASI

(xvi + 81 halaman: 4 gambar; 24 tabel; 24 lampiran)

Penelitian ini dilakukan dengan tujuan mengetahui pengaruh independensi, skeptisme profesional, pengalaman auditor, dan tekanan terhadap tanggung jawab auditor dalam pendeteksian kecurangan laporan keuangan dengan masa kerja sebagai variabel moderasi. Penelitian ini metode kuantitatif dengan menggunakan data primer yang diperoleh dari penyebaran kuesioner melalui *Google Form*. Kuesioner yang kemudian diolah dan diproses menggunakan 115 responden auditor yang bekerja di Kantor Akuntan Publik di Indonesia dengan minimal masa kerja 2 tahun, yang dimana pemilihan sampel berdasarkan metode *purposive sampling*. Pengujian data menggunakan model regresi linear berganda dengan menggunakan aplikasi SPSS ver. 27. Penelitian ini menunjukkan hasil dimana skeptisme profesional dan pengalaman auditor berpengaruh positif terhadap terhadap tanggung jawab auditor dalam pendeteksian kecurangan laporan keuangan, tekanan berpengaruh negatif terhadap terhadap tanggung jawab auditor dalam pendeteksian kecurangan laporan keuangan sedangkan independensi tidak berpengaruh terhadap terhadap tanggung jawab auditor dalam pendeteksian kecurangan laporan keuangan. Selain itu, dalam penelitian ini juga, ditemukan bahwa masa kerja tidak terbukti memoderasi hubungan independensi dan skeptisme profesional tetapi terbukti memoderasi hubungan pengalaman auditor dan tekanan terhadap tanggung jawab auditor dalam pendeteksian kecurangan laporan keuangan.

Referensi: 56 (1958-2023)

Kata Kunci: Independensi, Skeptisme Profesional, Pengalaman Auditor, Tekanan, Tanggung Jawab Auditor dalam Pendeteksian Kecurangan Laporan Keuangan, Masa Kerja

ABSTRACT

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THE INFLUENCE OF INDEPENDENCE, PROFESSIONAL SKEPTICISM, AUDITOR EXPERIENCE, AND PRESSURE ON AUDITOR RESPONSIBILITY IN DETECTING FINANCIAL STATEMENT FRAUD WITH WORKING TIME AS MODERATING VARIABLE

(xvi + 81 pages: 4 figures; 24 tables; 24 appendix)

This study was conducted to determine the influence of independence, professional skepticism, auditor experience, and pressure on auditor responsibility in detecting financial statement fraud with working time as a moderating variable. This study used a quantitative method using primary data obtained from the distribution of questionnaires through Google Forms. The questionnaire was then processed, and using 115 auditor respondents who worked in Public Accounting Firms in Indonesia with a minimum work experience of 2 years, where the sample selection was based on the purposive sampling method. Data testing uses a multiple linear regression model using the SPSS ver. 27 application. This study showed that professional skepticism and auditor experience had a positive influence on auditor responsibility in detecting financial statement fraud, pressure had a negative influence on auditor responsibility in detecting financial statement fraud, while independence did not affect auditor responsibility in detecting financial statement fraud. In addition, in this research, it was also found that working time was not proven to moderate the relationship between independence and professional skepticism but was proven to moderate the relationship between auditor experience and pressure on auditor responsibility in detecting financial conditions.

Reference: 56 (1958-2023)

Keywords: *Independence, Professional Skepticism, Auditor Experience, Pressure, Auditor Responsibility in Detecting Financial Statement Fraud, Working Time*