

ABSTRAK

Audit laporan keuangan bertujuan memastikan laporan bebas dari kesalahan material akibat kekeliruan atau kecurangan, termasuk korupsi yang sering terjadi di sektor pemerintahan dan swasta. Kasus seperti Enron, WorldCom, Jiwasraya, dan Garuda Indonesia menguji kemampuan auditor dalam mendeteksi serta mencegah kecurangan. Penelitian ini menganalisis pengaruh kompetensi auditor dan keahlian forensik terhadap kemampuan deteksi kecurangan dengan keberanian moral sebagai variabel moderasi. Data dikumpulkan melalui kuesioner dengan teknik snowball sampling kepada 224 auditor di Kantor Akuntan Publik (KAP) Big 4 dan KAP lainnya di Indonesia. Hasil penelitian menunjukkan bahwa keahlian forensik membantu auditor menerapkan teknik yang tepat dalam menemukan kecurangan, sementara keberanian moral memperkuat pengaruh kompetensi auditor dan keahlian forensik terhadap deteksi kecurangan. Namun, dampaknya masih terbatas, sehingga pelatihan berbasis praktik diperlukan. Selain itu, keberanian moral berperan penting dalam mendorong auditor untuk melaporkan temuan kecurangan, meskipun ada tekanan dari pihak lain. Oleh karena itu, organisasi perlu mendukung keberanian moral auditor serta memberikan pelatihan berkelanjutan dalam pengembangan keahlian forensik. Selain pelatihan, proses rekrutmen dan evaluasi kinerja auditor juga harus mempertimbangkan keterampilan spesifik terkait deteksi kecurangan.

Kata kunci : Kompetensi Auditor, Keahlian forensik, Deteksi Kecurangan, Keberanian Moral.

ABSTRACT

The audit of financial statements aims to ensure that reports are free from material misstatements due to errors or fraud, including corruption, which frequently occurs in both the public and private sectors. Cases such as Enron, WorldCom, Jiwasraya, and Garuda Indonesia have tested auditors' ability to detect and prevent fraud. This study analyzes the influence of auditor competence and forensic expertise on fraud detection ability, with moral courage as a moderating variable. Data were collected through questionnaires using a snowball sampling technique from 224 auditors working at Big 4 Public Accounting Firms (PAFs) and other PAFs in Indonesia. The study results indicate that forensic expertise helps auditors apply the appropriate techniques to detect fraud, while moral courage strengthens the impact of auditor competence and forensic expertise on fraud detection. However, the impact remains limited, highlighting the need for practice-based training. Furthermore, moral courage plays a crucial role in encouraging auditors to report fraud findings despite external pressures. Therefore, organizations must support auditors' moral courage and provide continuous training in forensic expertise development. In addition to training, the recruitment process and auditor performance evaluation should also consider specific skills related to fraud detection.

Keywords : Auditor Competence, Forensic Expertise, Fraud Detection, Moral Courage.