

ABSTRACT

The Effect Of Professional Skepticism, Professional Judgment And Red Flags On Auditors' Ability To Detect Fraud

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This research is motivated by the severe challenges in eradicating corruption in Indonesia, as reflected by the decline in the Corruption Perception Index (CPI) score to 34, and the high number of fraud cases in the South Sumatra region. This condition demands an increase in the capability of government internal oversight. This study aims to empirically examine and prove the influence of professional skepticism, professional judgment, and red flags on the auditor's ability to detect fraud. The research method used is a quantitative approach with a census method (saturated sampling). The respondents in this study were all auditors serving at BPKP Representative of South Sumatra Province, with a total sample of 89 auditors. Primary data collection was conducted through the distribution of structured questionnaires. The data analysis techniques used included data quality tests, classical assumption tests, and multiple linear regression analysis processed using SPSS 27 software. The results showed that partially, professional skepticism had a positive and significant effect on the auditor's ability to detect fraud. Furthermore, professional judgment and a strong understanding of red flags were also proven to have a positive and significant effect on the auditor's ability to detect fraud. The coefficient of determination value indicates that the variation of the three independent variables is able to explain the auditor's ability to detect fraud by 50.6%. The conclusion of this study confirms that strengthening skeptical attitudes, the accuracy of professional considerations, and sensitivity to fraud signals can significantly optimize the effectiveness of fraud detection within the BPKP Representative of South Sumatra Province.

Keywords: Professional Skepticism, Professional Judgment, Red Flags, Ability to Detect Fraud, BPKP Auditor.

ABSTRAK

Pengaruh Skeptisisme Profesional, *Professional Judgment* Dan *Red Flags* Terhadap Kemampuan Auditor Dalam Mendeteksi *Fraud*

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Penelitian ini dilatarbelakangi oleh tantangan dalam pemberantasan korupsi di Indonesia, yang tercermin dari penurunan skor *Corruption Perception Index* (IPK) menjadi 34, serta tingginya kasus *fraud* di wilayah Sumatera Selatan. Kondisi ini menuntut peningkatan kapabilitas pengawasan internal pemerintah. Penelitian ini bertujuan untuk menguji dan membuktikan secara empiris pengaruh skeptisisme profesional, *professional judgment*, dan *red flags* terhadap kemampuan auditor dalam mendeteksi *fraud*. Metode penelitian yang digunakan adalah pendekatan kuantitatif dengan metode sensus (sampling jenuh). Responden dalam penelitian ini adalah seluruh auditor yang bertugas pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan Provinsi Sumatera Selatan, dengan total sampel sebanyak 89 auditor. Pengumpulan data primer dilakukan melalui penyebaran kuesioner. Teknik analisis data yang digunakan meliputi uji kualitas data, uji asumsi klasik, dan analisis regresi linier berganda yang diolah menggunakan perangkat lunak SPSS 27. Hasil penelitian menunjukkan bahwa secara parsial, skeptisisme profesional berpengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi *fraud*. Selanjutnya, *professional judgment* dan pemahaman yang kuat mengenai *red flags* juga terbukti memiliki pengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi *fraud*. Nilai koefisien determinasi menunjukkan bahwa variasi dari ketiga variabel independen tersebut mampu menjelaskan kemampuan auditor dalam mendeteksi *fraud* sebesar 50,6%. Kesimpulan dari penelitian ini menegaskan bahwa penguatan sikap skeptis, ketepatan *professional judgment*, dan kepekaan terhadap sinyal kecurangan (*red flags*) secara nyata dapat mengoptimalkan efektivitas deteksi *fraud* di lingkungan BPKP Perwakilan Provinsi Sumatera Selatan.

Kata Kunci: Skeptisisme Profesional, *Professional Judgment*, *Red Flags*, Kemampuan Mendeteksi *Fraud*, Auditor BPKP.