ABSTRAK

Pengaruh Kompetensi, Skeptisisme Profesional, dan Independensi Auditor Terhadap Pengungkapan *Fraud* (Studi Pada BPKP Perwakilan Sumatera Selatan)

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Penelitian ini bertujuan untuk menganalisis pengaruh kompetensi auditor, skeptisme profesional auditor, dan independensi auditor terhadap pengungkapan *fraud* pada Badan Pengawasan Keuangan dan Pembangunan (BPKP) Perwakilan Sumatera Selatan. Penelitian ini menggunakan pendekatan kuantitatif dengan data primer yang diperoleh melalui penyebaran kuesioner kepada auditor BPKP Perwakilan Sumatera Selatan. Teknik pengambilan sampel menggunakan sampling jenuh (sensus), sehingga seluruh populasi yang berjumlah 83 auditor dijadikan sebagai sampel penelitian. Metode analisis data yang digunakan adalah analisis regresi linier berganda dengan bantuan program *IBM SPSS* versi 27. Hasil penelitian menunjukkan bahwa kompetensi auditor tidak berpengaruh terhadap pengungkapan *fraud*. Sedangkan, skeptisme profesional auditor dan independensi auditor berpengaruh positif dan signifikan terhadap pengungkapan *fraud*. Secara simultan, kompetensi auditor, skeptisme profesional auditor, dan independensi auditor berpengaruh signifikan terhadap pengungkapan *fraud*.

Kata Kunci: Kompetensi Auditor, Skeptisme Profesional Auditor, Independensi Auditor, Pengungkapan *Fraud*

ABSTRACT

The Effect of Auditor Competence, Professional Skepticism, and Auditor Independence on Fraud Disclosure (A Study at the South Sumatra Representative Office of the Financial and Development Supervisory Agency)

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This study aims to analyze the effect of auditor competence, professional skepticism, and auditor independence on fraud disclosure at the South Sumatra Representative Office of the Financial and Development Supervisory Agency (BPKP). This study employed a quantitative approach using primary data collected through questionnaires distributed to auditors of the South Sumatra Representative Office of BPKP. The sampling technique used was saturated sampling (census), in which the entire population of 83 auditors was selected as the research sample. The data were analyzed using multiple linear regression analysis with the assistance of IBM SPSS version 27. The results indicate that auditor competence has no effect on fraud disclosure. Meanwhile, professional skepticism and auditor independence have a positive and significant effect on fraud disclosure. Simultaneously, auditor competence, professional skepticism, and auditor independence have a significant effect on fraud disclosure.

Keywords: *Auditor Competence, Professional Skepticism, Auditor Independence, Fraud Disclosure*