

Kemampuan auditor dalam pendeteksian fraud studi eksperimental = The ability of auditors on fraud detection an experimental study

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Abstrak

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Penelitian ini bertujuan untuk mengetahui apakah intentional strategy berupa goal focus dan document expectation mampu meningkatkan kemampuan auditor dalam mendeteksi fraud. Metode yang digunakan dalam penelitian ini adalah studi eksperimental melalui pengujian kasus yang dikerjakan oleh 36 responden yang berasal dari Kantor Akuntan Publik yang berdomisili di Jakarta. Desain penelitian adalah desain faktorial 2x2 dengan goal focus dan document expectation sebagai variabel independen. Variabel dependen dalam penelitian ini adalah relevant fraud scheme. Hasil penelitian menunjukkan bahwa goal focus mempunyai pengaruh yang signifikan terhadap banyaknya relevant fraud yang dapat dideteksi dan document expectation tidak mempunyai pengaruh terhadap relevant fraud yang dapat dideteksi. Namun jika goal focus dan document expectation dilakukan bersamaan, keduanya dapat mendeteksi relevant fraud lebih banyak. Analisis tambahan dalam penelitian ini juga menyimpulkan bahwa training dan pengalaman tidak berpengaruh terhadap jumlah relevant fraud yang dapat dideteksi, efektifitas program audit dipengaruhi oleh relevant fraud terdeteksi. Berdasarkan keseluruhan hasil penelitian dapat disimpulkan bahwa goal focus dapat membantu meningkatkan kemampuan auditor dalam mendeteksi relevant fraud dan jika document expectation dilakukan pada saat yang bersamaan dapat meningkatkan manfaat yang dirasakan oleh auditor.

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ABSTRACT

This study aims to find out whether an intentional strategy in the form of goal focus and document expectation is adequate to enhance the ability of auditors on fraud detection. Method used in this study is experimental study by means of test case undertaken by 36 respondents that come from public accounting firms throughout Jakarta. Design used in this study is a factorial design 2 x 2 wherein goal focus and document expectation set as independent variables. Dependent variable in this study is relevant fraud scheme. The result of this study shows that goal focus variable has a significant influence to the amount of detectable relevant frauds. Conversely, document expectation variable has no influence to it. However, if both goal focus and document expectation are done simultaneously, they can be used to detect greater amount of relevant frauds. Supplementary analysis given in this study also concluded that training and experience do not

have any influence to the amount of detectable relevant frauds. Effectiveness of audit program is affected by the relevant fraud detected. Based on the overall results of this study, it can be concluded that goal focus can help to enhance the ability of auditors on fraud detection and if document expectation is done at the same time, it can increase the benefits perceived by the auditors.; This study aims to find out whether an intentional strategy in the form of

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