

# Penerapan prinsip proficiency dan due professional care dalam pencegahan kejahatan di bidang 'creative accounting' = Application of the principles of proficiency and due professional care in the prevention of crime in the field of 'creative accounting'

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## Abstrak

Tesis ini membahas mengenai prinsip Proficiency dan Due Professional Care oleh Auditor dalam pencegahan 'Creative Accounting'. Berbagai kasus yang terjadi terkait pelanggaran dan penyimpangan 'Creative Accounting' biasanya dilakukan atas kolaborasi antara akuntan, auditor internal serta manajemen di perusahaan dengan auditor eksternal yang bekerja di Kantor Akuntan Publik (KAP). Auditor eksternal ini sebagai 'gatekeeper' memiliki peran penting dalam mendeteksi dan mencegah hal terkait pelanggaran dan penyimpangan 'Creative Accounting'. Tujuan dari penelitian ini adalah untuk menjelaskan bagaimana penerapan dan seberapa besar pengaruh prinsip Proficiency dan Due Professional Care dalam penerapannya untuk mencegah 'Creative Accounting'. Metode yang digunakan adalah pendekatan kuantitatif menggunakan survei. Responden dalam penelitian ini adalah Auditor yang bekerja di Kantor Akuntan Publik (KAP) di wilayah Jakarta dan Depok. Teknik pengambilan sampel menggunakan multistage random sampling dengan melakukan purposive sampling dan selanjutnya dengan convenience sampling. Metode analisis data menggunakan uji validitas, reliabilitas, asumsi klasik dan regresi linear berganda. Dari hasil penelitian menyimpulkan bahwa penerapan prinsip Proficiency dan Due Professional Care yang dijalankan oleh auditor yang bekerja pada 15 KAP di wilayah Jakarta dan Depok dapat diterapkan dengan baik, dan juga dijalankan secara konsisten serta berpengaruh terhadap pencegahan 'Creative Accounting'.

.....This thesis discusses the principles of Proficiency and Due Professional Care by auditors in the prevention of 'Creative Accounting'. Various cases that occur related to violations and irregularities of 'Creative Accounting' are usually carried out in collaboration between accountants, internal auditors and management in companies with external auditors who work in the Public Accounting Firm (KAP). This external auditor as the 'gatekeeper' has an important role in detecting and preventing things related to 'Creative Accounting' violations and deviations. The purpose of this study is to explain how the application and how much influence the principles of Proficiency and Due Professional Care have in their application to prevent 'Creative Accounting'. The method used is a quantitative approach using a survey. Respondents in this study were auditors who worked at the Public Accounting Firm (KAP) in the Jakarta and Depok areas. The sampling technique used multistage random sampling with purposive sampling and furthermore by convenience sampling. Methods of data analysis using validity, reliability, classical assumptions and multiple linear regression tests. From the research results, it is concluded that the application of the principles of Proficiency and Due Professional Care carried out by auditors who work at 15 KAPs in the Jakarta and Depok areas can be applied properly, and is also carried out consistently and has an effect on the prevention of 'Creative Accounting'.