

## **ABSTRACT**

The purpose of this research is to examine and analyze the influence of audit procedure, audit method or strategy, competency of auditor, independency of auditor, objectivity of auditor, and professional scepticism to the success of fraudulent statement detection in public sector organization. This research is conducted in the Finance Examiner Organization of Republic of Indonesia represented East Java Province (BPK RI). The samples of this research are 78 respondents. The collecting samples technique which used in this research is simple random sampling. The result of this research reveals that the audit procedure, audit method or strategy, independency of auditor, professional scepticism influence significantly to the success of fraudulent statement detection in public sector organization. Nevertheless, competency of auditor and objectivity of auditor do not influence significantly to the success of fraudulent statement detection in public sector organization.

**Keywords:** audit procedure, audit method or strategy, competency of auditor, independency of auditor, objectivity of auditor, professional scepticism, success, fraudulent statement, detection, public sector organization

## ABSTRAK

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh prosedur audit, metode atau strategi audit, kompetensi auditor, independensi auditor, objektivitas auditor, dan skeptisme profesional terhadap keberhasilan mendeteksi kecurangan laporan keuangan di organisasi sektor publik. Penelitian ini dilakukan di Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Propinsi Jawa Timur. Jumlah sampel dalam penelitian ini adalah 78 responden. Teknik pengambilan sampel yang digunakan dalam penelitian ini adalah *simple random sampling*. Hasil penelitian ini menunjukkan bahwa prosedur audit, metode atau strategi audit, independensi auditor, dan skeptisme profesional berpengaruh signifikan terhadap keberhasilan mendeteksi kecurangan laporan keuangan di organisasi sektor publik. Namun, kompetensi auditor dan objektivitas auditor tidak berpengaruh signifikan terhadap keberhasilan mendeteksi kecurangan laporan keuangan di organisasi sektor publik.

Kata kunci: prosedur audit, metode atau strategi audit, kompetensi auditor, independensi auditor, objektivitas auditor, skeptisme profesional, keberhasilan, mendeteksi, kecurangan laporan keuangan, organisasi sektor publik.