

## ABSTRAK

Tujuan penelitian ini adalah untuk menganalisis pengaruh langsung maupun tidak langsung variabel kompetensi, tekanan ketaatan, pengalaman auditor, independensi terhadap pendeteksian temuan berindikasi *fraud*. Populasi pada penelitian ini adalah Aparat Pengawas Intern Pemerintah (APIP) yang bekerja di empat inspektorat kabupaten seluruh Pulau Madura. Pengambilan sampel yang digunakan adalah sensus. Kuesioner yang dibagikan kepada responden sebanyak 83 dan jumlah kuesioner yang dianalisis sebanyak 60. Metode analisis data yang digunakan pada penelitian ini adalah metode analisis jalur (*path analysis*).

Hasil penelitian menunjukkan bahwa kompetensi, tekanan ketaatan, dan pengalaman auditor masing-masing berpengaruh signifikan terhadap independensi auditor. Kompetensi dan tekanan ketaatan tidak berpengaruh signifikan terhadap pendeteksian temuan berindikasi *fraud*. Sedangkan pengalaman auditor dan independensi berpengaruh signifikan terhadap pendeteksian temuan berindikasi *fraud*. Kompetensi, tekanan ketaatan, pengalaman auditor berpengaruh terhadap pendeteksian temuan berindikasi *fraud* secara tidak langsung, yaitu melalui independensi sebagai variabel *intervening*.

Kata Kunci: pendeteksian temuan berindikasi *fraud*, kompetensi, tekanan ketaatan, pengalaman auditor dan independensi

## **ABSTRACT**

*The purpose of this study was to analyze the effect of direct and indirect variable competency, obbedience pressures, auditor's experience, and independency to the findings indicated fraud detection. The population in this study is internal auditor of government which working in four inspektorat kabupaten throughout Madura Island. Sampling used is the census. Questionnaires were distributed to the respondents as much as 83 and the number of questionnaires that analyzed as much as 60. Data analysis conducted with path analysis method.*

*The hypothesis tested are revealed as that competency, obbedience pressures, and auditor experience have direct influence to independency. Competency and obedience pressure does not significantly influence the findings indicate fraud detection. While auditor's experience and independency of the auditor significant effect on the findings indicate fraud detection. Competency, obbedience pressures, auditor's experience have an indirect influence to the findings indicated fraud detection through independency as an intervening variable.*

*Keywords: the findings indicated fraud detection, competency, obbedience pressures, auditor's experience and independency.*