

Abstrak

Penelitian ini bertujuan untuk mengetahui faktor-faktor yang memengaruhi skeptisisme profesional auditor dan mengetahui peran skeptisisme profesional auditor dalam mendeteksi kecurangan. Penelitian ini dilakukan dengan studi literatur berbagai jurnal nasional dan internasional seperti Scopus, Google scholar, Wiley, Proquest, Sinta, artikel di website, serta peraturan-peraturan terkait seperti standar audit, undang-undang tentang auditor, dan lain-lainnya. Literatur jurnal dicari, dikumpulkan, disaring berdasarkan kriteria inklusi yang telah ditentukan oleh penulis, sedangkan peraturan dan artikel lainnya disaring berdasarkan kesesuaian dengan topik yang dibahas oleh penulis sehingga didapat sejumlah 14 literatur. Hasil penelitian menunjukkan bahwa ada 13 faktor yang berpengaruh terhadap skeptisisme profesional auditor adalah penilaian risiko, *locus on control internal*, kepercayaan, pendidikan, pelatihan, pengalaman, kompetensi, independensi, etika auditor, integritas, *time pressure*, tingkat kehadiran sosial, akuntabilitas, *multitasking*. Peran skeptisisme profesional dalam mendeteksi indikasi kecurangan sangat penting. Jika sikap skeptis auditor tinggi, maka auditor tidak mudah percaya akan suatu pernyataan dan tidak mudah dalam membuat opini tanpa adanya bukti audit yang kuat.

Kata kunci: *Auditor, Skeptisisme Profesional Auditor, Faktor Skeptisisme, Kecurangan, Deteksi Kecurangan.*

Abstract

This study aims to determine the factors that influence auditors' professional skepticism and to determine the role of auditors' professional skepticism in detecting fraud. This research was conducted by studying literature from various national and international journals such as Scopus, Google scholar, Wiley, Proquest, Sinta, articles on websites, as well as related regulations such as auditing standards, the law on auditors, and others. Journal literature was searched, collected, filtered based on inclusion criteria determined by the authors, while regulations and other articles were filtered based on suitability with the topics discussed by the authors so that a total of 14 literatures were obtained. The results showed that there were 13 factors that influenced the professional skepticism of auditors, is fraud risk assessment, internal locus on control, trust, education, training, experience, competence, independence, auditor ethics, integrity, time pressure, social presence, accountability, multitasking. The role of professional skepticism in detecting indications of fraud is very important. If the auditor's skepticism is high, then the auditor is not easy to believe in a statement and it is not easy to make an opinion without strong audit evidence.

Keywords: Auditor, Auditor's Professional Skepticism, Skepticism Factor, Fraud, Fraud Detection.