

ABSTRAK

Pegawai di lingkungan Badan Pengawasan Keuangan dan Pembangunan (BPKP) didominasi generasi millennial dan Z yang perlu terus mengembangkan kompetensi, khususnya dalam melakukan audit keinvestigasian untuk menghitung kerugian negara akibat korupsi yang masih banyak terjadi. Penelitian ini dimaksudkan untuk menjelaskan urgensi dan proses pengembangan kompetensi, serta mengeksplorasi implementasi teori pemodelan Bandura dalam pembelajaran auditor investigatif BPKP. Penelitian ini menggunakan pendekatan penelitian kualitatif dan menggunakan metode penelitian studi kasus dengan tujuan eksploratori. Triangulasi data berdasarkan hasil wawancara dan studi literatur. Hasil penelitian ini menyimpulkan: (1) Urgensi pengembangan kompetensi auditor investigatif BPKP dipengaruhi oleh perkembangan zaman ini sehingga perlu penerapan IT based audit, dan adanya risiko gugatan hukum; (2) Proses pengembangan kompetensi auditor investigatif BPKP terdiri dari diklat dan non diklat, yang mana dalam prosesnya masih terdapat kendala terbatasnya kuota peserta dan kecukupan materi diklat, serta kurangnya pengalaman penugasan dan motivasi auditor; (3) Pembelajaran non diklat yang dilakukan auditor investigatif BPKP dilakukan melalui studi literatur dan diskusi sebagai contoh/model, hal itu sesuai dengan teori pemodelan Bandura.

Kata Kunci: BPKP, Kompetensi, Audit Investigatif, Kerugian Negara, Teori Pemodelan Bandura

ABSTRACT

The majority of employees within Badan Pengawasan Keuangan dan Pembangunan (BPKP) come from the millennial and Z generations who need to continually develop their competencies, particularly in conducting investigative audits to calculate losses due to corruption which is still widespread. This research is intended to explain the urgency and process of competency development, as well as explore the implementation of Bandura's modeling theory in the learning of investigative auditors at BPKP. This study uses a qualitative research approach and employs a case study research method with exploratory objectives. Data triangulation is based on interview results and literature studies. The research findings conclude: (1) The urgency of developing the competencies of investigative auditors at BPKP is influenced by current developments which require the implementation of IT-based audits, and the existence of legal litigation risks; (2) The process of developing the competencies of investigative auditors at BPKP consists of training and non-training activities, wherein the process still faces constraints such as limited participant quotas and adequacy of training materials, lack of assignment experience and motivation of auditor; (3) Non-training learning activities by investigative auditors at BPKP are carried out through literature studies and discussions to serve examples/models, aligning with Bandura's modeling theory.

Keywords: BPKP, Competency, Investigative Audit, State Losses, Bandura's Modeling Theory