

**SKEPTISISME PROFESIONAL SEBAGAI VARIABEL
INTERVENING HUBUNGAN KOMPETENSI AUDITOR, *TIME BUDGET
PRESSURE* DAN KEAHLIAN FORENSIK TERHADAP KEMAMPUAN
AUDITOR MENDETEKSI KECURANGAN**

OLEH

Gusti Ayu Dewi Anggreni, NIM.2329141056
Program Studi S2 Akuntansi

ABSTRAK

Anggreni, Gusti Ayu Dewi (2025), *Skeptisisme Profesional sebagai Variabel Intervening Hubungan Kompetensi Auditor, Time Budget Pressure dan Keahlian Forensik terhadap Kemampuan Auditor Mendeteksi Kecurangan*. Tesis, Magister Akuntansi, Program Pascasarjana, Universitas Pendidikan Ganesha.

Tesis ini sudah disetujui dan diperiksa oleh Pembimbing 1: Prof. Dr. Edy Sujana, S.E., Ak., M.Si., dan Pembimbing II: Dr. I Putu Gede Diatmika, S.E., Ak., M.Si.

Kata-kata kunci: kecurangan, kompetensi auditor, time budget pressure, keahlian forensik, skeptisisme profesional

Penelitian ini bertujuan menganalisis pengaruh kompetensi auditor, tekanan anggaran waktu, dan keahlian forensik terhadap kemampuan auditor dalam mendeteksi kecurangan, dengan skeptisisme profesional sebagai variabel intervening. Latar belakangnya didasari oleh berbagai kasus kecurangan yang tidak terdeteksi auditor, seperti pada PT Asuransi Adisarana Wanaartha Life, NMC Health, dan LPD di Bali, yang mengindikasikan lemahnya fungsi pengawasan auditor. Penelitian ini menggunakan pendekatan kuantitatif dengan jenis penelitian asosiatif kausal. Data dikumpulkan dari 136 auditor di 20 KAP wilayah Bali melalui kuesioner dan dianalisis menggunakan SEM-PLS. Hasil penelitian menunjukkan bahwa kompetensi auditor berpengaruh positif dan signifikan, baik secara langsung terhadap skeptisisme profesional maupun terhadap kemampuan auditor dalam mendeteksi kecurangan. Selain itu, kompetensi juga memiliki pengaruh tidak langsung yang signifikan terhadap kemampuan mendeteksi kecurangan melalui skeptisisme profesional. Sebaliknya, tekanan anggaran waktu tidak berpengaruh baik secara langsung maupun tidak langsung terhadap skeptisisme profesional maupun kemampuan auditor dalam mendeteksi kecurangan. Sementara itu, keahlian forensik terbukti berpengaruh positif dan signifikan terhadap skeptisisme profesional, namun tidak berpengaruh langsung terhadap kemampuan mendeteksi kecurangan. Meski demikian, keahlian forensik berpengaruh secara tidak langsung dan signifikan terhadap kemampuan tersebut melalui peran mediasi skeptisisme profesional.

**PROFESSIONAL SKEPTICISM AS AN INTERVENING
VARIABLE IN THE RELATIONSHIP BETWEEN AUDITOR
COMPETENCY, TIME-BUDGET PRESSURE, AND FORENSIC
EXPERTISE ON AUDITORS' ABILITY TO DETECT FRAUD**

BY

Gusti Ayu Dewi Anggreni, NIM. 2329141056
Master's Degree Program in Accounting

ABSTRACT

Anggreni, Gusti Ayu Dewi (2025), *Professional Skepticism as an Intervening Variable in the Relationship between Auditor Competence, Time Budget Pressure, and Forensic Expertise on Auditors' Ability to Detect Fraud*. Thesis, Master of Accounting, Graduate School, Ganesha University of Education.

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Key words: fraud, auditor competence, time budget pressure, forensic expertise, professional skepticism

This study aims to analyze the influence of auditor competence, time budget pressure, and forensic expertise on auditors' ability to detect fraud, with professional skepticism as an intervening variable. The background of the study is based on various fraud cases that went undetected by auditors, such as those involving PT Asuransi Adisara Wanaartha Life, NMC Health, and Village Credit Institutions in Bali, which indicate weaknesses in the auditor's supervisory function. This research employs a quantitative approach with a causal associative research design. Data were collected from 136 auditors working at 20 Public Accounting Firms (PAFs) in the Bali region through questionnaires and analyzed using SEM-PLS. The results show that auditor competence has a positive and significant effect, both directly on professional skepticism and on the auditors' ability to detect fraud. In addition, competence also has a significant indirect effect on the ability to detect fraud through professional skepticism. In contrast, time budget pressure has no significant direct or indirect effect on either professional skepticism or the ability to detect fraud. Meanwhile, forensic expertise has a positive and significant effect on professional skepticism but does not directly affect the ability to detect fraud. However, forensic expertise has a significant indirect effect on that ability through the mediating role of professional skepticism.