

## **ABSTRACT**

### ***The Effect of Implementation of Forensic Accounting, Investigative Audit and Professional Skepticism on Fraud Disclosure***

*(Survey of Auditors of BPKP Representative of West Java Province)*

By

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*The aim of this research is to determine the implementation of Forensic Accounting, Investigative Audit, Professional Skepticism and Fraud Disclosure of Auditors of BPKP Representative of West Java Province, to determine the relationship between Forensic Accounting, Investigative Audit and Professional Skepticism, and to determine the effect of the implementation of Forensic Accounting, Investigative Audit and Skepticism Professional partially or simultaneously on Fraud Disclosure. The research method used is a survey method with a descriptive quantitative approach. The sampling technique uses a simple random sampling method. Data collection technique used as primary data was carried out through questionnaires, secondary data was obtained from a literature review. The analytical tool used is path analysis. The research results show that: (1) partially the implementation of Forensic Accounting has a significant positive effect on Fraud Disclosure, (2) the implementation of Investigative Audit has a significant positive effect on Fraud Disclosure, (3) the implementation of Professional Skepticism has a significant positive effect on Fraud Disclosure, and; (4) Simultaneously Forensic Accounting, Investigative Audits and Professional Skepticism have a significant effect on Fraud Disclosure of Auditors of BPKP Representatives of West Java Province.*

*Keywords: Forensic Accounting, Investigative Audit, Professional Skepticism,  
Fraud Disclosure*

## ABSTRAK

### **PENGARUH IMPLEMENTASI AKUNTANSI FORENSIK, AUDIT INVESTIGATIF DAN SKEPTISISME PROFESIONAL TERHADAP PENGUNGKAPAN *FRAUD***

(Survei pada Auditor Perwakilan BPKP Provinsi Jawa Barat)

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Tujuan penelitian ini ialah untuk mengetahui implementasi Akuntansi Forensik, Audit Investigatif, Skeptisisme Profesional dan Pengungkapan *Fraud* pada Auditor Perwakilan BPKP Provinsi Jawa Barat, untuk mengetahui hubungan Akuntansi Forensik, Audit Investigatif dan Skeptisisme Profesional, dan untuk mengetahui besarnya pengaruh implementasi Akuntansi Forensik, Audit Investigatif dan Skeptisisme Profesional secara parsial maupun simultan terhadap Pengungkapan *Fraud*. Metode penelitian yang digunakan adalah metode survei dengan pendekatan kuantitatif deskriptif. Adapun teknik penarikan sampel menggunakan metode simple random sampling. Teknik pengumpulan data yang digunakan sebagai data primer dilakukan melalui kuesioner, data sekunder diperoleh dari kajian pustaka. Alat analisis yang digunakan yakni analisis jalur (*path analysis*). Hasil penelitian menunjukkan bahwa: (1) secara parsial implementasi Akuntansi Forensik berpengaruh positif signifikan terhadap Pengungkapan *Fraud*, (2) implementasi Audit Investigatif berpengaruh positif signifikan terhadap Pengungkapan *Fraud*, (3) implementasi Skeptisisme Profesional berpengaruh positif signifikan terhadap Pengungkapan *Fraud*, dan; (4) secara simultan implementasi Akuntansi Forensik, Audit Investigatif dan Skeptisisme Profesional berpengaruh signifikan terhadap Pengungkapan *Fraud* pada Auditor Perwakilan BPKP Provinsi Jawa Barat.

Kata kunci: akuntansi forensik, audit investigatif, skeptisisme profesional, pengungkapan *fraud*.