PENGARUH *PROFESSIONAL SKEPTICISM, COMPETENCE* DAN *TIME BUDGET PRESSURE* TERHADAP *FRAUD DETECTION* DENGAN *REMOTE AUDITING* SEBAGAI VARIABEL MODERASI

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ABSTRACT

Penelitian ini memiliki tujuan untuk membuktikan secara empiris: (1) pengaruh *Professional Skepticism* terhadap *Fraud Detection,* (2) pengaruh *Competence* terhadap *Fraud Detection,* (3) pengaruh *Time Budget Pressure* terhadap *Fraud Detection,* (4) pengaruh *Remote Auditing* terhadap *Fraud Detection* (5) pengaruh *Professional Skepticism, Competence, Time Budget Pressure* dan *Remote Auditing* secara simultan terhadap *Fraud Detection,* (6) *Remote auditing* memoderasi pengaruh *Professional Skepticism* terhadap *Fraud Detection,* (7) *Remote auditing* memoderasi pengaruh *Competence* terhadap *Fraud Detection,* (8) *Remote auditing* memoderasi pengaruh *Time Budget Pressure* terhadap *Fraud Detection.* Penelitian ini menggunakan teori atribusi sebagai *grand theory.* Teknik sampling yang digunakan adalah teknik sampling *non-probability samping* dengan teknik *convinience sampling.* Sampel pada penelitian ini adalah akuntan publik yang bekerja di KAP wilayah DKI Jakarta dan DIY dengan jumlah sampel sebanyak 87 orang akuntan publik. Analisis data pada penelitian ini menggunakan metode analisis regresi berganda dan *Moderate Regression Analysis* uji residual dengan bantuan SPSS 25. Hasil penelitian menunjukkan bahwa *Professional Skepticism* memiliki pengaruh signifkan terhadap *Fraud Detection, Competence* dan *Time Budget Pressure* tidak berpengaruh secara signifikan terhadap *Fraud Detection, Remote Auditing* berpengaruh secara signifikan terhadap *Fraud Detection, Professional Skepticism, Competence, Time Budget Pressure* dan *Remote Auditing* berpengaruh secara simultan terhadap *Fraud Detection* serta *Remote Auditing* tidak mampu memoderasi pengaruh *Professional Skepticism* terhadap *Fraud Detection, Competence* terhadap *Fraud Detection* dan *Time Budget Pressure* terhadap *Fraud Detection.*

Kata kunci: *Professional Skepticism, Competence, Time Budget Pressure, Remote Auditing* dan *Fraud Detection.*

THE EFFECT OF PROFESSIONAL SKEPTICISM, COMPETENCE AND TIME BUDGET PRESSURE ON FRAUD DETECTION WITH REMOTE AUDITING AS MODERATING VARIABLE

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ABSTRACT

This study aims to prove empirically: (1) The effect of Professional Skepticism on Fraud Detection, (2) The effect of Competence on Fraud Detection, (3) The effect of Time Budget Pressure on Fraud Detection, (4) The effect of Remote Auditing on Fraud Detection (5) The effect of Professional Skepticism, Competence, Time Budget Pressure and Remote Auditing simultaneously on Fraud Detection, (6) Remote auditing moderates the effect of Professional Skepticism on Fraud Detection, (7) Remote auditing moderates the effect of Competence on Fraud Detection, (8) Remote auditing moderates the effect of Time Budget Pressure on Fraud Detection. This study uses attribution theory as a grand theory. The sampling technique used is the non-probability sampling technique along with the convenience sampling technique. The sample in this study were public accountants who worked at Public Accountant Firm DKI Jakarta and DIY with a total sample of 87 public accountants. Data analysis in this study used multiple regression analysis and Moderate Regression Analysis residual test with the help of SPSS 25. The results showed that Professional Skepticism had a significant effect on Fraud Detection, Competence and Time Budget Pressure had no significant effect on Fraud Detection, Remote Auditing had an effect significantly to Fraud Detection, Professional Skepticism, Competence, Time Budget Pressure and Remote Auditing have a simultaneous effect on Fraud Detection and Remote Auditing is unable to moderate the effect of Professional Skepticism on Fraud Detection, Competence on Fraud Detection and Time Budget Pressure on Fraud Detection.

Keywords : Professional Skepticism, Competence, Time Budget Pressure, Remote Auditing and Fraud Detection.