

ABSTRAK

Berdasarkan data *Corruption Perception Index* (CPI), pada tahun 2016 Indonesia menempatkan diri sebagai negara dengan level korupsi yang tinggi. Berdasarkan hasil survey yang dilakukan oleh *Transparency International* dalam data CPI tahun 2016, Indonesia menempati posisi 90 dari 176 negara di dunia dengan skor 37 dari skala 0-100 (0 berarti sangat korup dan 100 berarti sangat bersih). Fenomena terjadinya *fraud* terus menerus terjadi dan berulang kali. Untuk itu, diperlukan suatu cara untuk mengungkapkan *fraud*. Penelitian ini berjudul **Pengaruh Pengendalian Intern, Audit Investigatif, Pengalaman, Profesionalisme, dan Akuntansi Forensik terhadap Pengungkapan *Fraud***.

Jenis penelitian kuantitatif, populasi penelitian auditor di Inspektorat Provinsi Jawa Tengah. Teknik penarikan sampel *nonpurposive sampling* 31 responden, data dianalisis program IBM SPSS *statistics* 21 teknik analisis statistik deskriptif, uji validitas dan uji reliabilitas, uji asumsi klasik, regresi linier berganda dan uji *goodness of fit*.

Hasil uji statistik deskriptif memberikan dampak yang baik, uji validitas semua item indikator penelitian valid, uji reliabilitas dikatakan reliabel, kecuali indikator pengalaman. Uji asumsi klasik data Normal, uji multikolinearitas tidak terjadi korelasi, tidak terjadi heteroskedastisitas. Hasil penelitian uji *Goodness of Fit* (F-hitung 63,067 > f-tabel 2.81 nilai Sig 0.000 < 0.05). uji t (t-hitung, sig) (PI 2.545, 0.017 Audit Investigatif 2.655, 0.014 Pengalaman 2.072, 0.049 Profesionalisme 4.623, 0.000 Akuntansi Forensik 2.598, 0.016), Uji Koefisien Determinasi (R^2) 0.912.

Kata Kunci : pengendalian intern, audit investigatif, pengalaman, profesionalisme, akuntansi forensik, pengungkapan *fraud*.

ABSTRAK

Based on Corruption Perception Index (CPI) data, in 2016 Indonesia places itself as a country with a high level of corruption high. Based on the results of a survey conducted by Transparency International in the 2016 CPI data, Indonesia ranks 90th from 176 countries in the world with a score of 37 on a scale of 0-100 (0 means very corrupt and 100 means very clean). the phenomenon of fraud continuously happening and repeatedly. For that, we need something ways to disclose fraud. This research is entitled Influence Internal Control, Investigative Audit, Experience, Professionalism, and Forensic Accounting for Fraud Disclosures.

Type of quantitative research, the auditor research population at Central Java Province Inspectorate. Nonpurposive sampling technique sampling 31 respondents, data were analyzed by the IBM SPSS statistics program 21 descriptive statistical analysis techniques, validity and test reliability, classic assumption test, multiple linear regression and test goodness of fit.

Descriptive statistical test results provide a good impact, test validity of all valid research indicator items, reliability test it is said to be reliable, except indicators of experience. Classic assumption test Normal data, multicollinearity test does not occur correlation, heteroscedasticity does not occur. Goodness of Fit test results ($F\text{-count } 63.067 > f\text{-table } 2.81$ Sig $0.000 < 0.05$). t test ($t\text{-arithmetic, sig}$) (PI $2,545,0,017$ Investigative Audit $2,655,0,014$ Experience $2,072,0,049$ Professionalism $4,623,0,000$ Forensic Accounting $2,598,0,016$), Determination Coefficient Test (R^2) 0.912 .

Keywords: internal control, investigative audit, experience, professionalism, forensic accounting, fraud disclosure.