THE INFLUENCE OF TECHNICAL, NON-TECHNICAL AND AUDITOR SPECIFIC EXPERTISE ON THE EFFECTIVENESS OF IMPLEMENTING AUDIT PROCEDURES IN DISCLOSURE OF INVENTORS
(Case Study at the Financial Supervisory Agency and Development (BPKP) East Jakarta)

1st Masvia Nur Diana, 2nd Kunarto

Accounting

Indonesian College of Economics, Jakarta

Kayu Jati Raya No. 11A, Jakarta 13220, Indonesia

viamingming878@gmail.com , roye111111@gmail.com

Abstrak– In the age of information systems, advanced technology and the era of globalization, the Indonesian people face challenges related to fraud, collusion, nepotism and other embezzlement issues. This has been proven by the increasing number of cases of corruption or embezzlement of funds, if there is no proper anticipation, it will affect various aspects of life.

This study uses a quantitative research method. The data collection technique used is primary data in the form of a questionnaire. The data sample used was 79 auditors who worked at the East Jakarta Financial and Development Supervisory Agency (BPKP). This study uses multiple linear regression analysis with data processing using the help of IBM SPSS 26.

Based on the data analysis conducted, this indicates that the non-technical ability and special expertise of auditors have a positive effect on increasing the effectiveness of the implementation of audit procedures. Meanwhile, technical ability has a negative effect because experienced auditors will produce better performance and be effective in disclosing fraud.

Keywords: independence, auditor experience, special skills, fraud disclosure.

INTRODUCTION

Fraud has been a concern of late. Where the criminal acts of cases of fraud (fraud) are increasingly varied following the creativity of the perpetrators of fraud itself, it can be in the form

of misuse of science and even misuse of information technology. This has been proven by the increasing number of cases of corruption or embezzlement of funds. To tackle corruption cases, the Indonesian government has formed the Financial and Development Supervisory Agency (BPKP) which has the role of supervising and investigating the financial situation of both government and private institutions. Audit activities carried out by BPK and BPKP are usually referred to as audits. An audit is an examination that is carried out critically and systematically by an independent party against the financial statements that have been prepared by management along with accounting records and supporting evidence with the aim of being able to provide an opinion on the fairness of the financial statements (Agoes, 2015).

The corruption case that was successfully uncovered by the Financial and Development Supervisory Agency (BPKP) was Ihsan Rahmli, a former Director of the Bengkulu City Regional Water Company (PDAM), in a corruption case for the procurement of 540 tons of alum, with a large project value of Rp 1.755 billion. Ihsan was declared to have abused his authority by showing a direct partner and breaking the law by benefiting himself, others and the cooperative. This act has caused losses to state finances. Based on an audit conducted by the Financial and Development Supervisory Agency (BPKP), it was stated that the state had lost IDR 528 million (Kompas.com). The same case also happened to the President Director of the Karawang Regional Drinking Water Company (PDAM), namely Agung Wisnu Indrajato, who allegedly abused his authority which resulted in state losses based on BPKP audit results of around 1.10 billion (Postkotanew.com).

The technical capabilities referred to are the basic abilities possessed by an auditor in the form of general knowledge and special experience, where with special experience it will make it easier for an auditor to obtain sufficient and relevant information and to analyze the audit task with full accuracy, professional, objective and independent, not affected by parties. wherever. The procedures and techniques used in the investigation process must be in accordance with the provisions in the applicable standards. This affects the collection and testing of evidence carried out in relation to cases of irregularities or fraud that occur. Therefore, it is necessary to have auditors who have sufficient abilities to be able to reveal a fraud that occurred (Fauzan, 2015).

The view of this research is the same as research (Asih, 2016) and (Fauzan, 2016) which show that the technical ability of an auditor has a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosure of fraud. However, it is different from the research conducted by (Rahayu and Gudono, 2016) and (Maria, Amylea, and Mohd, 2018) which shows that technical skills and special experience have no effect and are not significant on the effectiveness of the implementation of audit procedures in disclosing fraud.

The non-technical ability in question is the ability in an auditor who is influenced by personal factors, sufficient experience and personal factors, which include responsibility, the ability to think analytically, logically and complete tasks in detail and have a decision-making strategy that includes independent, objective and high integrity (Rasuli and Sulistiyowati, 2015). Auditor independence is an important factor in determining a decision because independence is a mental attitude that is not easily influenced by any party in assessing the fairness of a financial report. This attitude must be maintained by an auditor (Hutabarat, 2015).

The view above is in line with research conducted by (Rasuli and Sulistiyowati, 2015), (Hutabarat, 2015), (Karamoy and Wokas, 2017) (Inge, 2016) which shows that the non-technical ability of auditors has a positive and significant effect on the effectiveness of implementing procedures. audits in disclosing fraud.

The specific expertise of auditors here is related to appropriate strategic tactics to obtain audit evidence information (investigation) and to be able to communicate

effectively, think critically, solve unstructured problems, be flexible in investigations, and analytical skills in disclosing fraud (forexics). Investigative auditor expertise and forensic auditor expertise are needed for fraud detection. In Indonesia, institutions that have implemented forensic audits and investigations are the Supreme Audit Agency (BPK), the Financial and Development Supervisory Agency (BPKP), the Inspectorate, the Corruption Eradication Commission (KPK), non-governmental organizations (NGOs) and Indonesia Corruption Watch (ICW) (Sastiana & Sumarlin, 2016).

The view above is consistent with research (Fauzan, 2015), (Hutabarat, 2015) and (Othmana, Noorashinda, Zainab and Amin 2016) which show that the auditor's special expertise has a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

LITERATURE REVIEW

Previous Reviews

Suryani and Helvinda (2015), the purpose of this study is to determine the effect of experience, audit risk, and audit expertise on fraud detection by auditors. The variable used in this study is fraud detection by the auditor as the dependent variable, while the independent variables used in this study are experience, audit risk, and audit expertise. The data analysis technique used in this study is multiple regression analysis. This study uses a sample of external auditors who work at KAP in the city of Bandung. The results of this study indicate that experience and competence have a positive effect on fraud detection by auditors, while audit risk has a negative effect on fraud detection by auditors.

Inge (2016), the purpose of this study is to analyze the effect of independence and professional skepticism of auditors on fraud detection. Data were collected using descriptive statistical analysis methods with multiple regression analysis models and data analysis tests, namely: data quality test, classical assumption test, hypothesis testing using SPSS 21 software. The results of this study indicate that the independence and professional skepticism variables of auditors have a positive effect in detecting fraud. Meanwhile, the results of this study also show that the auditor's professional skepticism is the most dominant variable.

Auditor's Technical Capability

The basic abilities of an auditor are in the form of procedural knowledge and other clerical abilities in general accounting and auditing. Which includes technical capabilities here are:

a. The component of knowledge with its factors including general knowledge and special experience, getting sufficient and relevant information, always trying to know, and having a clear vision.

b. Task analysis includes thoroughness, assertiveness, professionalism in tasks, technical skills, and uses analytical methods, accuracy, loyalty and definite idealism (Vona, 2016).

Auditor's Non-Technical Capability

The ability in a good auditor is influenced by personal and experiential factors. Included in non-technical capabilities are here such as:

a. Confident, responsibility, honesty, tenacious and diligent, dexterity and able to adapt well, creative and intelligent.

b. Analytical and logical thinking skills, responsive in solving problems, quick and detailed thinking (Vona, 2016).

Auditor's Special Skills

Special skills to relate to other people and be able to communicate effectively. The auditor must understand well how it should be related to the audit and be able to always maintain the level of audit satisfaction. The ability to adapt to an ever-changing environment is also needed along with the increasing demand for the role of auditors (Asih, 2016).

Effectiveness of Performing Audit Procedures in Disclosure of Fraud

Fraud in the form of corruption is a major problem facing Indonesia today. The resolution of these cases is not easy but must go through proper procedures to obtain strong evidence. Its implementation certainly requires competent parties regarding the fraud case. It is expected that in a fairly short time, the auditors will be able to detect all existing fraud. Meanwhile, in order to achieve its effectiveness in carrying out an audit, an auditor must have the ability in terms of basic abilities, technical abilities and mental attitudes. This ability is very influential in obtaining the evidence required for examination. Then broadly speaking, the audit stage starts from planning to the discovery report (Vona, 2016).

Hypothesis Development

Auditors who have more experience will tend to have more knowledge of fraud and mistakes, considering that many cases have been encountered, so that it will result in better performance in detecting cases of fraud than auditors who are inexperienced (Asih, 2016). Based on the above statement it can be concluded that an Auditor who has the technical ability and a lot of experience in carrying out appropriate audit procedures, the auditor will increase its effectiveness in proving fraud.

H1: The technical ability of the auditor has a significant positive effect

Non-technical ability is the ability in a good auditor, influenced by several personal factors and sufficient experience (Rasuli and Sulistiyowati 2015). Based on the theory and previous research above, it can be concluded that an auditor who has sufficient non-technical ability can increase the effectiveness of the implementation of audit procedures in proving fraud, so that the hypothesis proposed is as follows.

H2: Auditor's non-technical ability has a significant positive effect

The audit is related to the duty of the auditor to disclose fraud and find evidence collected during the legal process (Karyono, 2015). Based on this description, it can be concluded that the specific expertise possessed by an auditor is very important in disclosing fraud and finding audit evidence collected during the audit process in increasing the effectiveness of performing audit procedures in disclosing fraud.

H3: The specific expertise of auditors has a significant positive effect

RESEARCH METHODS

The sample in this study were auditors who worked at the Financial and Development Supervisory Agency (BPKP) located in East Jakarta. The object of this research is the effect of technical, non-technical, and special expertise of auditors on the effectiveness of the implementation of audit procedures in disclosing fraud. The survey method in this study was

carried out by sending an e-mail questionnaire made with google form to auditors who work at the BPKP as respondents. The type of questionnaire in this study is closed, respondents only put a check mark on the available column, and use a Likert scale of 1-5 to measure variables. The type of data used in this study is primary data and is calculated using the SPSS version 26 program.

Using data analysis methods, descriptive statistical analysis, validity test, reliability test, normality test, multicolonierity test, heteroscedasticity test, multiple linear regression, determination coefficient test, t statistical test and f statistical test.

RESULTS AND DISCUSSION

Rosponden Profile Based on Gender

Tabel 4.1

Gender	Frequensy	Precentage
Male	59	74,7%
Female	22	27,8%
Total	79	100%

Source: primary data processed, 2020

Profile of Respondents Based on Latest Education

Tabel 4.2

Education	Frequensy	Precentage
Diploma	11	13,9%
S1	59	74,9%
S2	9	11,4%
S3	0	0%
Total	79	100%

Source: primary data processed, 2020

Profile of Respondents Based on Length of Work

Tabel 4.3

Work experience	Frequensy	Precentage
< 1 tahun	19	24,7%
1 - 5 tahun	25	32,5%
6 - 10 tahun	25	32,5%
> 10 tahun	10	13%
Total	79	100%

Source: primary data processed, 2020

Descriptive Statistical Analysis Test Results

Table 4.4

Descriptive Statistics

Predictors	N	Minimum	Maximum	Mean	Std. Deviation
Technical Ability	79	37.00	55.00	44.6076	4.55287
Non - Technical	79	37.00	50.00	43.9241	4.13172
Special skills Auditor	79	32.00	50.00	40.5316	4.36136
Effectiveness of the Implementation of Audit Procedures in Disclosure of Fraud	79	64.00	95.00	79.4051	7.91869
Valid N (Listwise)	79				

Source: Output SPSS 26 (Data Processed, 2020)

Validity Test Results

Table 4.5
Results of the Validity Test of Technical Ability Variables (X1)

No Item	Score r_{count}	Score r_{tabel}	Sig	Criteria
Item 1	0,380	0,244	0,000	Valid
Item 2	0,615	0,244	0,000	Valid
Item 3	0,646	0,244	0,000	Valid
Item 4	0,658	0,244	0,000	Valid
Item 5	0,659	0,244	0,000	Valid
Item 6	0,613	0,244	0,000	Valid
Item 7	0,305	0,244	0,000	Valid
Item 8	0,576	0,244	0,000	Valid
Item 9	0,578	0,244	0,000	Valid
Item 10	0,605	0,244	0,000	Valid
Item 11	0,528	0,244	0,000	Valid

Source: Output SPSS 26 (Data Processed, 2020)

From the analysis, it can be concluded that the statement items for the technical ability variable (X1) from items 1 - 11 are valid or suitable for use as a research instrument, because the value rcount> rtabel.

Table 4.6

Non-Technical Variable Validity Test Results (X2)

No Item	Score r_{count}	Score r_{tabel}	Sig	Criteria
Item12	0,578	0,244	0,000	Valid
Item 13	0,637	0,244	0,000	Valid
Item 14	0,799	0,244	0,000	Valid
Item 15	0,645	0,244	0,000	Valid
Item 16	0,722	0,244	0,000	Valid
Item 17	0,804	0,244	0,000	Valid
Item 18	0,788	0,244	0,000	Valid
Item 19	0,726	0,244	0,000	Valid
Item 20	0,714	0,244	0,000	Valid
Item 21	0,712	0,244	0,000	Valid

Source: Output SPSS 26 (Data Processed, 2020)

From the analysis, it can be concluded that the statement items for non-technical variables (X2) from items 12-21 are valid or suitable for use as a research instrument, because the value rcount> rtable.

Table 4.7

Results of the Validity Test of the Auditor Special Skills Variable (X3)

No Item	Score r_{count}	Score r_{tabel}	Sig	Criteria
Item 22	0,643	0,244	0,000	Valid
Item 23	0,699	0,244	0,000	Valid
Item 24	0,700	0,244	0,000	Valid
Item 25	0,694	0,244	0,000	Valid
Item 26	0,766	0,244	0,000	Valid
Item 27	0,750	0,244	0,000	Valid
Item 28	0,538	0,244	0,000	Valid
Item 29	0,625	0,244	0,000	Valid
Item 30	0,749	0,244	0,000	Valid
Item 31	0,584	0,244	0,000	Valid

Source: Output SPSS 26 (Data Processed, 2020)

From the results of the analysis it can be concluded that the statement items for the auditor's special expertise variable (X3) from items 22 - 31 are valid or suitable for use as a research instrument, because the value of tcount> ttable.

Table 4.8

Results of the Variable Validity Test on the Effectiveness of

the Implementation of Audit Procedures

in Fraud Disclosure (Y)

No Item	Score r_{count}	Score r_{tabel}	Sig	Criteria
Item 32	0,748	0,224	0,000	Valid
Item 33	0,764	0,224	0,000	Valid
Item 34	0,723	0,224	0,000	Valid
Item 35	0,779	0,224	0,000	Valid
Item 36	0,740	0,224	0,000	Valid
Item 37	0,456	0,224	0,000	Valid
Item 38	0,717	0,224	0,000	Valid
Item 39	0,624	0,224	0,000	Valid
Item 40	0,403	0,224	0,000	Valid
Item 41	0,458	0,224	0,000	Valid
Item 42	0,464	0,224	0,000	Valid
Item 43	0,740	0,224	0,000	Valid
Item 44	0,637	0,224	0,000	Valid
Item 45	0,670	0,224	0,000	Valid
Item 46	0,726	0,224	0,000	Valid
Item 47	0,750	0,224	0,000	Valid
Item 48	0,701	0,224	0,000	Valid
Item 49	0,632	0,224	0,000	Valid
Item 50	0,698	0,224	0,000	Valid

Source: Output SPSS 26 (Data Processed, 2020)

From the analysis, it can be concluded that the item statement for the variable of the Effectiveness of the Implementation of Audit Procedures in Fraud Disclosure (Y) from items 32 - 50 is valid or suitable for use as a research instrument, because tcount> ttable.

Reliability Test Results

Table 4.9
Reliability Test Results

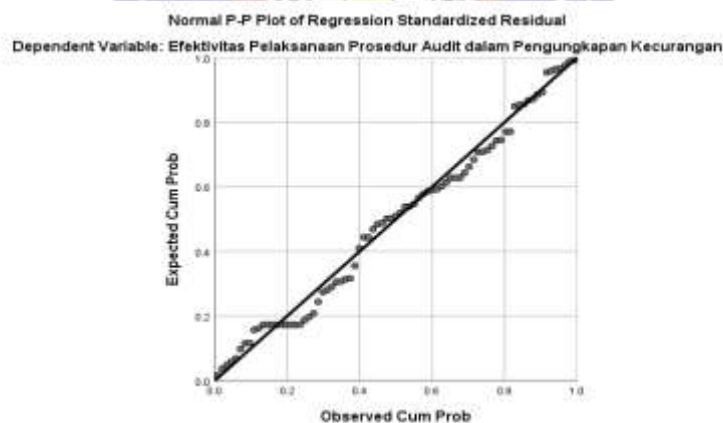| Variable	Cronbach Alpha	Criteria
Technical Ability's	0,730	Reliabel
Non – Technical	0,770	Reliabel
Special skills Auditor	0,763	Reliabel
Effectiveness of the Implementation of Audit Procedures in Disclosure of Fraud	0,753	Reliabel

Source: Output SPSS 26 (Data Processed, 2020)

Table 4.9 above, it can be seen that the technical ability variable (X1) is 0.730. For non-technical variables (X2) of 0.770, the variable of auditor's special expertise of 0.763 and the variable of effectiveness of the implementation of audit procedures in disclosing fraud (Y) of 0.753. Thus it can be concluded that all research instruments are said to be reliable because they have a Cronbach Alpha value> 0.70. This shows that each statement item used by each research instrument obtains consistent data, meaning that if the statement is submitted again an answer that is relatively the same as the previous answer will be obtained.

Normality Test Results

Figure 4.1

P-P Plot or Regression **Normality Test Results**

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Efektivitas Pelaksanaan Prosedur Audit dalam Pengungkapan Kecurangan

Source: SPSS 26 output (data processed, 2020)

In Figure 4.1 it can be concluded that the distribution of data points is around the diagonal line and follows the direction of the diagonal line, so this regression model is suitable for use because it fulfills the assumption of normality.

Table 4.10
One Sample Kolmogrov-Smirnov **Normality Test Results**
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		79
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	4.28239133
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.051
Test Statistic		.075
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS 26 output (data processed, 2020)

In table 4:10 above, the calculation results of Kolmogrov Smirnov (K-S) show that the significant value (p - value) is 0.200> 0.05. Thus it can be concluded that the data are normally distributed.

Multicollinearity Test Results

Table 4.12.

Multicolonierity Test Results

Predictor	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Technical Ability's	.350	2.854
Non_Technical	.397	2.521
Special Skills Auditor	.370	2.702

a. Dependen Variabel: Effectiveness of Performing Audit Procedures in

Disclosure of Fraud
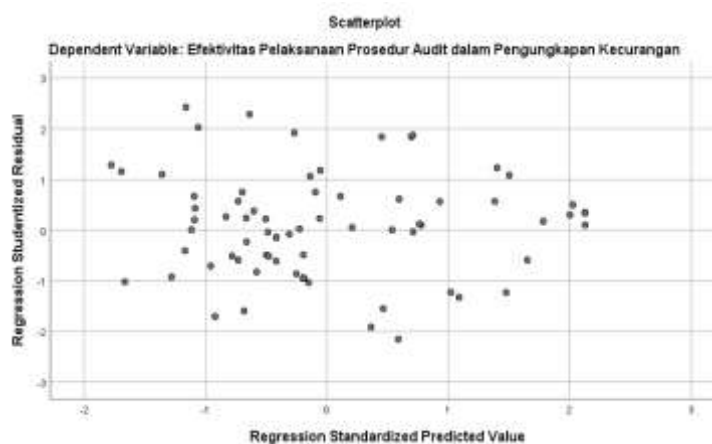
Source: SPSS 26 output (data processed, 2020)

Based on table 4.12 above, it shows that each variable has a VIF value less than 10 (VIF <10) and a tolerance value greater than 0.10 (tolerance> 0.10). This shows that there is no multicollinear problem in the regression model, so it meets the requirements of the regression analysis.

Heteroscedasticity Test Results

Figure 4.2.

Heteroscedasticity Test Results with *Scatterplot Graph*

Source: SPSS 26 output (data processed, 2020)

In Figure 4.2 above, it shows that the data is spread above and below the number 0 (zero) on the Y axis and there is no clear pattern in the distribution of the data. This means that there is no heteroscedasticity.

Multiple Linear Regression Analysis Test Results

Table 4.13
Regression Coefficient Analysis Test Results
Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	8.810	5.500		1.602	.113
Technical Ability's	.167	.183	.096	.912	.364
Non_Technical	.554	.190	.289	2.915	.005
Special Skills Auditor	.957	.186	.527	5.136	.000

a. Dependen Variable: Effectiveness of the Implementation of Audit Procedures in

Disclosure of Fraud

Source: SPSS 26 output (data processed, 2020)

Table 4.13 shows the regression coefficient value of each variable in this study. So, a regression equation can be made as follows:

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$
$Y = 8,810 + 0,167\ X1 + 0,554\ X2 + 0,957\ X3 + e$

Result of Determinsi Coefficient Test (R²)

Table 4.14.
Determination Coefficient Test Results (R2)
Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.841[a]	.708	.696	4.36720

a. Predictors: (Constant), Technical Ability's, Non-Technical, Special Skills Auditor

Source: SPSS 26 output (data processed, 2020)

Based on the results of the analysis, it can be seen that the value of R Square is 0.708, which means the independent variables include technical (X1), non-technical (X2) and auditor special skills (X3) by 71% while the remaining 29% is influenced by other variables. which were not examined in this study.

Partial Test Results T

Table 4.15.

Partial Test Result (t test)
Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	8.810	5.500		1.602	.113
Technical Ability's	.167	.183	.096	.912	.364
Non-Technical	.554	.190	.289	2.915	.005
Special Skills Auditor	.957	.186	.527	5.136	.000

a. Dependent Variable: Effectiveness of the Implementation of Audit Procedures in

Disclosure of Fraud

Source: SPSS 26 output (data processed, 2020)

It can be concluded that table 4:15 of partial test results includes technical (X1), non-technical (X2) and auditor's special expertise (X3) on the effectiveness of implementing audit procedures in disclosing fraud (Y):

1. The technical ability variable (X1) has a significance value greater than 0.05 and the t value <t table, the t value (0.912 <1.992), and significant (0.36> 0.05) so H0 is accepted and H1 is rejected It can be concluded that technical ability has no significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.
2. The non-technical variable (X2) has a significance value equal to 0.05 and the t value> table, the t value (2.915> 1.992) and significant (0.00 <0.05), then H0 is rejected and H2 is accepted It can be concluded that non-technicality has a significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.
3. The variable of auditor's special expertise (X3) has a significance value less than 0.05 and the value of t count> t table, the value of t (5.136> 1.992), and significant (0.00 <0.05) then H0 is rejected and H3 It can be concluded that the auditor's special expertise has an effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

F Test Results

Table 4.16
Simultaneous Test Results (Test F)
ANOVA[a]

Model	Sum of Squere	Df	Mean Square	F	Sig.
1 Regression	3460.606	3	1153.535	**60.482**	**,000[b]**
Residual	1430.432	75	19.072		
Total	4891.038	78			

a. Predictors: (Constant), Technical Ability's, Non-Technical, Special Skills Auditor

b. Dependent Variable: Effectiveness of the Implementation of Audit Procedures in

Disclosure of Fraud

Source: SPSS 26 output (data processed, 2020)

Based on the table above 4.16, it is known that the fcount is 60.482 with a significant amount of 0.000 and the table value is 2.73 with a significant level of 0.05. From the calculation results show that fcount> ftabel is 60.482> 2.73 and the significant level is smaller than 0.05, which is equal to 0.000. Thus it can be concluded that the selected regression model is appropriate for this study or the regression model used is fit.

Discussion

The Auditor's Technical Capability Does Not Affect the Effectiveness of the Implementation of Audit Procedures in Fraud Disclosure

The results of this study state that "the technical ability of auditors has no significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud at the BPKP in East Jakarta". This is evidenced by the tcount value of 0.912 which is smaller than ttable 1.992 and the significant value is 0.36 (0.36> 0.05). The regression coefficient is 0.167 which has a negative direction, which means that the technical ability of the auditors does not have a positive effect on the effectiveness of audit procedures in fraud disclosure of 16.7%, while the remaining 83.3% is influenced by other variables outside the study. Thus H0 is accepted and H1 is rejected. This means that the auditor's technical ability variable does not have a significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

This study is in accordance with the research of Rahayu and Gudono (2016), Maria, Amylea, Mohd (2018) which show that the technical ability variable has no and insignificant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.Pembahasan

The Auditor's Non-Technical Ability Influences the Effectiveness of the Implementation of Audit Procedures in Disclosing Fraud

The results of this study state that "the technical ability of auditors has a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud at the BPKP in East Jakarta". This is evidenced by the tcount value of 2.915 which is greater than t table 1.992 (2.915> 1.992) and the significance obtained is 0.00 (0.00 <0.05). The regression coefficient is 0.554 which has a positive direction, which means that the non-technical ability of the auditor has a positive effect on the effectiveness of the implementation of audit procedures in disclosing fraud by 55.4%, while the remaining 44.6% is influenced by other variables outside the study. Thus H0 is rejected and H2 is accepted. This means that the variable non-technical ability of

the auditor has a significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

This study is in accordance with the research of Karamoy and Wokas (2017) and Inge (2016) which show that the non-technical ability variable has a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

The Auditor's Special Skills Affect the Effectiveness of the Implementation of Audit Procedures in Fraud Disclosure

The results of this study state that "the auditor's special expertise has a positive and significant effect on the effectiveness of the implementation of audit procedures in the disclosure of fraud at the BPKP in East Jakarta". This is evidenced by the value of tcount 5.136 which is greater than t table 1.992 (5.136> 1.992) and the significance obtained is 0.00 (0.00 <0.05). The regression coefficient is 0.957 which has a positive direction, which means that the auditor's special expertise has a positive effect on the effectiveness of audit procedures in disclosing fraud by 95.7%, while the remaining 04.3% is influenced by other variables outside the study. Thus H0 is rejected and H3 is accepted. This means that the auditor's special expertise variable has a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

This study is in accordance with the research of Hutabarat (2015) and Othmana, Noorashinda, Mardziyaha, Zainab and Amin (2016) which show that the auditor's special expertise variable has a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud.

CONCLUSION

This study aims to determine the effect of technical, non-technical, and special expertise on the effectiveness of audit procedures in disclosing fraud. From the data analysis that has been carried out and the discussion that has been stated in the previous chapter, several conclusions can be drawn from the researchers, namely as follows:

1. The technical capability of the auditor does not have a positive and significant effect on the effectiveness of the implementation of audit procedures in disclosing fraud. Because having procedural and clerical skills is not sufficient, it still requires training to detect fraud, the training obtained is in the form of audit experience, with the experience that more and more auditors make it easier for their audit performance, given the large number of cases of fraud encountered when carrying out procedures audits in disclosing fraud.

2. The auditor's non-technical ability has a positive and significant effect on the effectiveness of the audit procedures in disclosing fraud. The higher the independent attitude an auditor has in detecting fraud, the easier it will be for an auditor to detect fraud. This is because by upholding an independent attitude in conducting fraud detection, an auditor will not be influenced by any party in carrying out his audit procedures in disclosing fraud.

3. The specific expertise of the auditor has a positive and significant impact on the effectiveness of the implementation of audit procedures in disclosing fraud. The more skilled an auditor is in using the expertise of his investigative and verification auditors, the easier it will be for an auditor to carry out his audit procedures in disclosing fraud.

Research Limitations

1. The distribution of this questionnaire was carried out during the covid-19 virus pandemic, so that respondents were expected to be less than optimal due to the new system in place, namely work from home.
2. This research was conducted using a survey method through a questionnaire only, so that the possibility of the respondent's opinion has not been captured in real terms.
3. This study only uses a sample of auditors who work at the Financial and Development Supervisory Agency (BPKP) in East Jakarta, so that the results and conclusions of this study cannot be generalized, therefore it is necessary to conduct a broader study by expanding the object of research.

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LIST OF RESEARCH HISTORY

Personal Data

Name	: Masvia Nur Diana
NPM	: 11160000105
Date of Birth	: Jombang, 26 Juli 1996
Religion	: Islam
Citizenship	: Indonesia
Address	: Jl. Harapan Dalam 3 Kelurahan Tugu Selatan Kecamatan Koja Jakarta Utara 14260
Telephone	: 081317820582
Email	: viamingming878@gmail.com

Formal Education

MI Al – Asy'ariyah	: Graduate in 2008
SMP Negeri Bandarkedungmulyo Jombang	: Graduate in 2011
MA Negeri 7 Jombang	: Graduate in 2014
Sekolah Tinggi Ilmu Ekonomi Indonesa	: Graduate in 2020