

## ABSTRAK

Penelitian ini dilakukan untuk menganalisis pengaruh Penerapan Standar Pemeriksaan, Kode Etik dan Kualitas Auditor terhadap Pelaksanaan Audit dan Implikasinya terhadap Pendekripsi *Fraud*.

Metode penelitian yang digunakan adalah deskriptif dan eksplanatori pada 108 Auditor Pada Badan Pemeriksa Keuangan Republik Indonesia - Kantor Perwakilan Propinsi Jawa Barat Pengumpulan data dilakukan dengan menggunakan kuesioner. Uji hipotesis menggunakan *path analysis*.

Penelitian ini menghasilkan kesimpulan sebagai berikut:

- 1) Penerapan Standar Pemeriksaan, Kode Etik dan Kualitas Auditor berpengaruh secara simultan maupun parsial terhadap Pelaksanaan Audit; dan
- 2) Pelaksanaan Audit berpengaruh terhadap Pendekripsi *Fraud*.

Kata kunci: standar *auditing*, kode etik, kecurangan, penyalahgunaan aset, penipuan, peluit, tindakan ilegal, kesempatan, tekanan, rasionalisasi, metode *successive interval*, model struktural analisa jalur. penelitian eksplanatori, skala likert.

## *ABSTRACT*

*This study analyzed The Effect of Auditing Standards Implementation, Codes of Conduct, Auditors' Quality on Audit Implementation And Its Implication in Fraud Detection.*

*The method of analysis use is descriptive and explanatory with 108 Auditors in The Audit Board of The Republic of Indonesia – Representative office of West Java Province. The data were collected by using survey technique and distributing questionnaires. Path Analysis has been applied for hypotheses testing.*

*The research has some important findings, such as:*

- 1) *The Auditing Standards, Codes of Conduct, Auditor's Quality influenced both simultaneously and partially the Audit Implementation; and.*
- 2) *The Audit Implementation influenced Fraud Detection.*

*Key word:* auditing standards, codes of conduct, fraud, asset misappropriation, whistleblower, illegal acts, opportunity, pressure, rationalization, method of successive interval, structural model, path Analysis, explanatory research, likert scale.