

**PENGARUH KEMAMPUAN, PENGALAMAN, INDEPENDENSI  
AUDITOR DAN WHISTLEBLOWER TERHADAP EFEKTIVITAS  
PELAKSANAAN AUDIT INVESTIGATIF**

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**ABSTRACT**

*This study aims to find out: Effect of Ability, Experience, Independence, and whistleblowers on the Effectiveness of Investigative Audit Implementation. The method of collecting data in this study uses questionnaire techniques. The number of samples in the study were 100 Auditors at BPKP DIY with census sampling techniques. Validity test uses the Pearson Product Moment correlation test, while the reliability test uses Cronbach Alpha. The data analysis technique used is multiple regression analysis, coefficient of determination, F test, and t test. The results showed that: auditor's ability does not affect the effectiveness of investigative audits, auditor experience does not affect the effectiveness of investigative audits, auditor independence influences the effectiveness of investigative audits, and whistleblowers affect the effectiveness of investigative audits*

*Keywords: Auditor Ability, Auditor Experience, Auditor Independence, Whistleblower, Effectiveness of Investigative Audit Implementation.*

Penelitian ini bertujuan untuk mengetahui: Pengaruh Kemampuan, Pengalaman, Independensi, dan *whistleblower* terhadap Efektivitas Pelaksanaan Audit Investigatif. Metode pengumpulan data dalam penelitian ini menggunakan teknik kuesioner. Jumlah sampel dalam penelitian adalah 100 Auditor pada BPKP DIY dengan teknik pengambilan sampel sensus. Uji validitas menggunakan uji korelasi *Pearson Product Moment*, sedangkan uji reliabilitas menggunakan *Cronbach Alpha*. Teknik analisis data yang digunakan adalah analisis regresi berganda, koefisien determinasi, uji F, dan uji t. Hasil penelitian menunjukkan bahwa: kemampuan auditor tidak berpengaruh terhadap efektivitas pelaksanaan audit investigatif, pengalaman auditor tidak berpengaruh terhadap efektivitas pelaksanaan audit investigatif, independensi auditor berpengaruh terhadap efektivitas pelaksanaan audit investigatif, dan *whistleblower* berpengaruh terhadap efektivitas pelaksanaan audit investigatif.

Kata kunci: Kemampuan Auditor, Pengalaman Auditor, Independensi Auditor, *Whistleblower*, Efektivitas Pelaksanaan Audit Investigatif.