

ABSTRACT

This study aims to examine the influence of professional commitment, ethical commitment, and emotional intelligence on auditors' ability to detect fraud, as well as the moderating role of time pressure in strengthening or weakening these relationships. A quantitative approach was employed using a survey method through questionnaires distributed to external auditors at Public Accounting Firms (KAP) in Semarang. The study involved 52 respondents from 18 firms. Data were analyzed using linear regression and bootstrap methods with SPSS 26.

The results indicate that both professional commitment and ethical commitment have a positive influence on auditors' ability to detect fraud; however, these effects are not statistically significant. In contrast, emotional intelligence has a positive and statistically significant influence on fraud detection ability, as evidenced by both the t-test ($p < 0.10$) and the bootstrap test ($p < 0.05$). Time pressure also shows a positive and significant effect on auditors' fraud detection ability. Furthermore, time pressure is found to weaken the influence of professional commitment and ethical commitment, and to strengthen the influence of emotional intelligence on fraud detection ability, although these moderating effects are not statistically significant.

This research contributes theoretically to the development of literature on individual and situational factors affecting auditors' fraud detection capability. Practically, the findings provide insights for public accounting firms to improve audit quality through effective time pressure management and the enhancement of auditors' emotional intelligence.

Keywords : *professional commitment, ethical commitment, emotional intelligence, time pressure, fraud detection ability, external auditors.*

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