ABSTRACT

This study aims to examine the factors (auditor experience, auditor independence, time pressure on auditors, auditor competence, auditor training and auditor professional skepticism) that affect auditors' ability to detect fraud (Empirical Study at BPK RI Perwakilan Provinsi Jawa Tengah).

This research was conducted at the BPK RI Perwakilan Provinsi Jawa Tengah *office. The population in this study were all auditors who worked at Badan Pemeriksa Keuangan Republik Indonesia Perwakilan Provinsi Jawa Tengah. The data of this study used primary data collected by the online questionnaire survey method with a total of 106 questionnaires from 147 respondents. The collected data were analyzed using SPSS version 23. Data analysis to test the hypothesis using a multiple linear regression analysis approach.*

The results of this study indicate that auditor independence, auditor competence, auditor training and auditor professional skepticism have a significant positive effect on the ability of auditors to detect fraud with a significance value of p-value <0.05. Meanwhile, the experience of auditors and time pressure on auditors did not have a significant effect on the ability of auditors to detect fraud with a significant value of p-value> 0.05.

Keywords: *auditor experience, auditor independence, time pressure on auditors, auditor competence, auditor training, auditor professional skepticism and fraud*

SEMARANG

FEB UNDIP