

**THE INFLUENCE OF AUDITOR'S EXPERIENCE, ETHIC OF PROFESSION  
AND PERSONALITY TOWARD AUDITOR'S PROFESSIONAL SKEPTICISM  
AND AUDITOR'S CAPABILITY ON FRAUD DETECTION**

*(Empirical Study on Public Accountant Office in Yogyakarta, Solo and Semarang)*

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**ABSTRACT**

This research has purpose on analyzing "The Influence of Auditor's Experience, Ethic of Profession and Personality Toward Auditor's Professional Skepticism and Auditor's Capability on Fraud Detection". Auditors that have found fraud symptoms over their work at 12 Public Accountant Office in Yogyakarta, Solo and Semarang were the subjects of this research. The number of samples on this research were 53 respondents that have been chosen by using purposive sampling method. This research was using Partial Least Square as research analysis tools. Based on the result, auditor's professional skepticism has positive significant effect directly toward auditor's capability on fraud detection. Auditor's experience and personality did not have significant effect toward auditor's capability on fraud detection either directly or through auditor's professional skepticism. Ethic of profession has positive significant effect toward auditor's capability on fraud detection neither directly nor through auditor's professional skepticism.

**Keywords: Auditor's Experience, Ethic of Profession, Personality, Auditor's Professional Skepticism, Auditor's Capability, Fraud Detection.**