

ABSTRACT

This research was aimed at identifying the influence of auditor experience, independency, time pressure, and auditor professional skepticism on fraud detection ability of auditor. The subject in this research that the auditor who works in Public Accounting Office in Yogyakarta and Semarang. In this research, sample of 55 respondents were selected using convenience sampling method. A sixty questionnaires administered then 55 questionnaires were return and could be examined using the multiple linear regression model. Analysis tool used in this research is the SPSS 22.

The result of the research in experience auditor, independency, and auditor professional skepticism affected positively significantly fraud detection ability of auditor. The time pressure affected negative significantly fraud detection ability of auditor.

Key Word : Experience Auditor, Independency, Time Pressure, Auditor Professional Skepticism, Fraud Detection Ability Of Auditor.