

ABSTRACT

There are several cases of financial statement fraud that occurred in the company and involved a public accountant, of course the question is about the auditor's ability to detect fraudulent practices to minimize similar incidents in the future. The purpose of this study is to obtain empirical evidence about the auditor's ability to detect fraud which is influenced by several internal auditor factors, namely professional skepticism, auditor competence, and auditor independence. In addition, this study also aims to determine the moderating role of external auditor factors, namely time budget pressure. The population of this study are auditors who work at the Jakarta Public Accounting Firm. Determination of the sample using purposive sampling and obtained 140 respondents from 22 KAP. Primary data collected through google form distribution was then tested using Moderated Regression Analysis (MRA). The results of this study conclude that profesional skepticism, auditor competence, and auditor independence have a positive effect on the auditor's ability to detect fraud. The role of time budget pressure is proven to weaken the effect of profesional skepticism and auditor independence on the auditor's ability to detect fraud, but time budget pressure is not able to moderate the effect of auditor competence on the auditor's ability to detect fraud.

Keywords: Profesional Skepticism, Auditor Competence, Auditor Independence, Time Budget Pressure, Auditor Ability to Detect Fraud