

ABSTRACT

Accounting fraud is the intentional manipulation of financial statements to create a false appearance of corporate financial health. The increasing number of frauds that occur in financial reports showed that auditor's ability to detect fraud is important. This research aims to analyze the impact of auditor experience, professional skepticism, auditor ethics, and personality type of auditors on the auditor's ability to detect fraud.

Research method is quantitative method. The population in this study are auditors from Public Accountant Firm (KAP) in DKI Jakarta which in total are 470 auditors. The criteria for this research sample are auditors from KAP in DKI Jakarta that had worked for at least 2 years as they were competent enough to be a respondent. Sample used are 96 respondents. Data collected by using questionnaire, and analyzed by using multiple regression analysis.

Findings of this research found that auditor experience, professional skepticism, auditor ethics has a positive effect on the auditor's ability to detect fraud. Whereas personality type of auditors has no effect on the auditor's ability to detect fraud.

Keywords: auditor experience, professional skepticism, auditor ethics, personality type of auditors on the auditor's ability to detect fraud