

ABSTRACT

This study aims to analyze the effect of digital competency and data science literacy on fraud detection skills among Generation Z accountants registered with the Indonesian Institute of Accountants (IAI), with diagnostic skills as a mediating variable. This study is based on the Social Learning Theory and Information Processing Theory frameworks, which explain that skills are acquired through social observation and complex information processing. The study uses a quantitative approach with primary data in the form of a structured questionnaire. A total of 170 respondents were selected using convenience sampling. Data analysis was performed using IBM SPSS Statistics 26, including multiple regression and mediation tests. The results showed that digital competency and data science literacy significantly influenced fraud detection skills, with diagnostic skills acting as an important mediator. These findings emphasize the importance of developing integrated training programs that can improve the technical and analytical skills of young accountants, enabling them to be more effective in detecting and preventing fraud.

Keywords: digital competency, data science literacy, diagnostic skills, fraud detection skills, indonesian gen z