

## ABSTRACT

*This study aimed to investigate the perception of external auditors in Indonesia about the essential traits, skills, and ethic values which are should be possessed by a forensic accountant. Beside that, this study also determined ratings on the five top information for the essential traits, skills, and ethic values which are should be possessed by a forensic accountant.*

*Respondent of this study is external auditors, who work as auditor in BPK and KAP. Data collected from on-line and off-line survey questionnaires. On-line data collection conducted by spread a googledoc link to respondents. Off-line data collection conducted by spread questionnaire handouts to BPK and several KAP's in Semarang. Data were analyzed using statistic descriptive and independent t-test (SPSS Version 23). Of the 194 questionnaires distributed, 69 questionnaires can be used in this study.*

*The result of this study shows that there is no significant difference between respondents of BPK and KAP to determine the top five information of essential traits, skills, and ethic values. The most five important of essential traits should be possessed by a forensic accountant are 'Analytical', 'Skepticism', 'Team player', 'Inquisitive', and 'Confident'. The most five important should be possessed by a forensic accountant are 'Analytical proficiency', 'Investigative ability', 'Critical thinking', 'Research skills', and 'Investigative intuitiveness'. The most five important of ethic values are 'Professional behavior', 'Confidentiality', 'Objectivity', 'Professional competence and due care', and 'Integrity'.*

**Keywords:** *Forensic accountant, essential traits, skills, and ethical values.*