

ABSTRACT

This study has the main goal; firstly analyze the effect of the characteristics of the auditor to the responsibilities of the auditor in detecting fraud and errors of the financial statements with supervision and commitment as moderating variable. This study contains eight variables, comprising five independent variables consisting of, auditor independence, quality auditor, audit tenure, audit experience, skepticism professional auditor, as well as the dependent variable is the responsibility of the auditor in detecting fraud and errors of financial statements, and the two variables moderating ie supervision and commitment.

This research was conducted through a questionnaire method, ie distribute a list of questions (questionnaire) to be filled or answered by the respondent auditor at the public accounting firm in the city of Semarang. Data obtained in the form of primary data in the public accounting firm in the area of Semarang. The analytical method used to test structural models (inner model) with Smart-PLS software 3.

The results showed Independence, audit tenure, experience the auditor, the auditor's professional skepticism positive effect while the quality of auditors' negative effect on the auditor's responsibility to detect fraud and error financial statements. Supervision does not significantly moderate the quality of the audit, supervision positive influence to moderate the auditor's experience while supervising a negative influence to moderate the independence of auditors, audit tenure and the auditor's professional skepticism to the responsibilities of the auditor in detecting fraud and errors financial statements. Commitment to moderate positive effect on the independence of auditors, audit tenure while moderating the negative impact the quality commitment of auditors and audit experience and professional skepticism auditor the auditor's responsibility to detect fraud and error financial statements. By increasing audit capabilities in detecting fraud and errors of an auditor should be able to increase the independence, maintaining the quality of audits, audit tenure, and adequate experience and improve professional skepticism attitude. Along with their commitment to supervision and able to assist the auditor in detecting fraud and improve audit results.

Keywords: auditor independence, quality auditor, audit tenure, experience the auditor, the auditor's professional skepticism, fraud detection, supervision, commitment