

ABSTRACT

This study examines the relationship factors into consideration auditing in detecting management fraud. His analysis is based on respondent's answers obtained from 14 public accounting firm in Semarang.

In this research, there are 3 hypotheses, namely H1: The condition of the client has positive influence on the consideration of audit in detecting fraud management, H2: Motivation positive influence on the management of the consideration of audit in detecting fraud management, H3: The attitude of management has positive influence on the consideration of audit to detect fraud management.

The results indicate that the presence of adverse conditions that the greater the client company will provide management fraud detection that the higher, the motivation from management to high fraudulent act will increase the detection of fraud committed by management, and high attitude from management about fraud will increase the detection of fraud made by management.

Keywords: audit considerations and fraud management factors