

ABSTRACT

The purpose of this research is to analyze the effect of auditor independence, professional skepticism, auditor competence, time budget pressure, professional ethics, and motivation for detecting fraud.

The population in this research were auditors at the City and Regency Government Inspectorates throughout Central Java Province who participated in the task of examining 29 Regencies, 6 Cities, and 1 Province, totaling 516 auditors. Sampling used are 214 auditors. Technique analysis used is regression analysis.

Based on the results of hypothesis testing, of the 6 hypotheses proposed, there are 3 hypotheses rejected and 3 hypotheses accepted. The results of the model analysis, it was found that the R Square value of 0.598, which means that the independent variable can affect the dependent variable by 59.8% and the remaining 40.2% is influenced by other variables. The results of the research state that professional independence and skepticism do not affect fraud detection, while competence, time budget pressure, professional ethics, and motivation have a positive effect on fraud detection.

Keywords: *Independence, professional skepticism, competence, time budget pressure, professional ethics, motivation, and fraud detection.*