

## **ABSTRACT**

This study investigates the relationship between audit procedures, auditors' experience, and auditors' responsibility for fraud detection. Audit procedures and auditors' experience can also determine the auditors' sense of responsibility for fraud detection. Several empirical studies argue that the ability to detect fraud increased through audit procedures and auditors' experience.

Therefore, this research believes that audit procedure and auditors' experience are relative factors that can be considered to explain the level of auditors' sense for their responsibility for fraud detection. Thus, audit procedures and auditors' experience act as independent variables, and auditors' responsibility for fraud detection act as the dependent variable in this research.

In this study, the samples are 40 respondents gathered by distributing the questionnaires to the auditor working at the 14 Public Accounting Firms in Indonesia through google form. All statements measured using a Likert scale on a five-point scale from strongly disagree to strongly agree. Data analysis involves validity tests, reliability tests, classical assumption tests (normality, multicollinearity, and heteroscedasticity). In this research, to test the hypothesis, data were then analyzed using multiple linear regression.

The finding indicates that the audit procedure and auditors' experience significantly impact the auditors' responsibility for fraud detection.

**Keywords: Audit Procedure, Auditors' Experience, Auditor Responsibility, Fraud Detection.**