

## ABSTRACT

*The auditor's responsibility in detecting fraud in the financial statements is an important matter. With the occurrence of various accounting cases because of the failure of public accountants to detect fraud, public trust in public accounting services weakens. The auditor is deemed not to have carried out his responsibility to detect fraud contained in the financial statements of a company during the audit assignment. This study aims to obtain empirical evidence and analyze the factors that influence the responsibility of auditors in detecting fraud in financial reports, namely independence, professional skepticism, audit experience, audit quality, audit tenure and audit procedures.*

*This research was conducted by means of a questionnaire method, which is distributing a list of questions (questionnaire) which will be filled in by external auditor respondents at the Public Accounting Firm in the Semarang area which are listed in the Directory of the Indonesian Public Accountants Association in 2019. The method used for sampling is purposive sampling and The samples obtained were 61 samples spread across 13 KAPs in the Semarang. The data obtained in the form of primary data from the answers to the questionnaire and the analysis method used is multiple linear regression with SPSS software. The results showed of this study that independence has a significant negative effect on the responsibility of auditors in detecting fraud in financial statements. Professional skepticism, audit experience, audit tenure have a significant positive effect on the auditor's responsibility in detecting fraud in the audit quality report and audit procedures have a positive and insignificant effect on the auditor's responsibility in detecting fraud in the financial statements.*

*Keywords: independence, professional skepticism, audit experience, audit quality, audit tenure, audit procedures, auditor responsibility.*