

## **ABSTRACT**

*This study aims to analyze the direct and indirect effects of professional skepticism variable of auditors, knowledge and experience, time pressure, personality type to audit judgment in detecting fraud. The data collection of this study using questionnaires submitted to Public Accountant Office "XXX" middle level KAP in Jakarta, as many as 136 questionnaires filled with complete and can be processed. The type of research used in this research is explanatory-causality-causality and to test the direct effect of lane coefficient analysis on the structural model, and to examine the indirect effect of path analysis.*

*The results of this study indicate that (1) professional auditor skepticism positively affect audit judgment in detecting fraud, (2) experience and knowledge have a positive effect on audit judgment in detecting fraud, (3) Personality Type have a positive effect on audit judgment in detecting fraud, (4) skepticism of professional auditors positively influences audit judgment in detecting fraud through time pressure.*

***Keywords:fraud, professional judgment, professional skepticism, the auditor's knowledge and experience, the pressure of a deadline, the type of personality***