

ABSTRACT

The purpose of the research are to analyze and get empirical evidence whether the auditor's ability to detect fraud is influenced by factors such as competence, independence and professional skepticism. In addition this research also aims to determine whether environmental factors such as culture able to strengthen or weaken on the relationship of competence, independence and professional skepticism against auditor's ability to detect fraud.

Population of the research is all auditors on Denpasar Bali. Sampling method for the research is purposive sampling method, so that we get 59 auditors from 9 public accounting firm (KAP) on Denpasar region of Bali. Analytical techniques for hypothesis testing used moderate regression analysis (MRA).

The result of this research shows that from six hypothesis getting tested, only three hypothesis being approved. The approved hypothesis are the competence, independence, positive affect the auditor's ability to detect fraud and tri hita karana culture able to moderate the effect of professional skepticism on the auditor's ability to detect fraud, while the other professional skepticism against auditor's ability to detect fraud and moderate variables, tri hita karana culture on the relationship of competence and independence against auditor's ability to detect fraud are getting rejected. This research also proves that culture able to influence on auditor's ability to detect fraud, whether it's influence to strengthen or weaken. They are showed from hypothesis result which indicates that the tri hita karana culture able to strengthen professional skepticism in detecting fraud, while the tri hita karana culture are weaken competence and independence in detecting fraud.

Keywords : Competence, Independence, Professional Skepticism, Auditor's Ability to Detect Fraud, and Tri Hita Karana Culture