**ABSTRAK**

Penelitian ini bertujuan untuk mengetahui besarnya pengaruh workload dan due professional care terhadap kemampuan auditor mendeteksi kecurangan.

Populasi yang digunakan dalam penelitian ini adalah Kantor Akuntan Publik di kota bandung. Teknik penelitian sampel menggunakan probability sampling. Teknik analisa yang digunakan dalam penelitian ini adalah uji asumsi klasik, uji normalitas, uji multikolinieritas, uji heteroskedasitas, uji hipotesis, analisis deskriptif, analisis verifikatif, analisis korelasi, analisis regresi linier berganda dan koefisien determinasi.

Berdasarkan hasil penelitian secara parsial menunjukkan bahwa workload dan due professional care mempunyai pengaruh yang signifikan terhadap kemampuan auditor mendeteksi kecurangan. Workload memberikan pengaruh sebesar 36.9%, Due professional care memberikan pengaruh sebesar 39.7% dan secara simultan Workload dan Due professional care memberikan pengaruh sebesar 76.6%.

Kata kunci: Workload, Due professional care, kemampuan auditor mendeteksi kecurangan.

**ABSTRACT**

This Study aims to dtermine the effect of workload and due professional care with auditor’s ability to detect fraud.

The population is a Public Accounting Firm on the Bandung City. The sample research technique used probability sampling. The analysis technique used in this study is the classic assumption test, normality test, multicollinearity test, hetereoscedastic test, hypothesis test, descriptive analysis, verifitive analysis, correlation analysis, multiple linier regression analysis and coefficient of determination.

Based on the results of the research partial, it shows that workload and due professional care have a significant influence on auditor’s ability to detect fraud. Workload has an effect of 36.9%, due professional care has an effect of 39,7% and Based on the results of the research simultaneous has an effect of 76.6%.

Keywords: Workload, Due professional care, auditor’s ability to detect fraud.