

ABSTRACT

This study aims to analyze the effect of competence, workload and professional skepticism of auditors on the ability of auditors to detect fraud on auditors working at the Bandung City Public Accounting Firm registered with OJK. Auditor Competence, Auditor Workload and Auditor Professional Skepticism as independent variables and Auditor Ability in Detecting Fraud as dependent variables.

This research was conducted using primary data obtained from respondents answers. The population in this study are auditors who work at the Bandung City Public Accounting Firm registered with OJK. Sampling was done by using proportional random sampling technique. Obtained a sample of data as many as 10 Public Accounting Firms with 32 respondents. Statistical analysis used in this study is Classical Assumption Analysis, Multiple Linear Regression Analysis, Correlation Analysis and Coefficient of Determination Analysis. While the test hypothesis used is the statistical method T test and F test.

The results of the research conducted, it can be seen that partially there is a positive and significant effect between Competence on the Auditor's Ability to Detect Fraud by 17.4%, there is a negative and significant effect between Workload on the Auditor's Ability to Detect Fraud by 39.4%, there are positive and significant effect between Auditor Professional Skepticism on Auditor Ability to Detect Fraud by 22.2% and there is a simultaneous influence between Competence, Workload and Auditor Professional Skepticism on Auditor Ability to Detect Fraud by 79.0%.

Keywords: Competence, Workload, Professional Skepticism, Auditor Ability to Detect Fraud