

ABSTRACT

This study aims to determine the effect of Auditor Workload, Auditor Competence and Auditor Professional Skepticism on Auditor Ability to Detect Fraud in Auditors working in Bandung City Public Accounting Firms registered with OJK. Auditor Workload, Auditor Competence and Auditor Professional Skepticism as independent variables and Auditor Ability to Detect Fraud as the dependent variable.

This research was conducted using primary data obtained from respondents' answers. The population in this study are auditors who work at the Public Accounting Firm in Bandung, which are registered at the OJK. Sampling was done by using proportional random sampling technique. Obtained a sample of data as many as 10 Public Accounting Firms with the number of respondents 52 respondents. Statistical analysis used in this research is validity test, reliability test, classical assumption test, multiple linear regression analysis, correlation coefficient, coefficient of determination, T test and F test.

Based on the results of the research conducted, it can be seen that it can be seen that partially Auditor Workload, Auditor Competence and Auditor Professional Skepticism on Auditor Ability to Detect Fraud. There is a negative and significant effect between the Auditor's Workload on the Auditor's Ability to Detect Fraud by 21.8%. There is a positive and significant influence between Auditor Competence on Auditor Ability in Detecting Fraud by 18.8%. There is a positive and significant influence between the Auditor's Professional Skepticism on the Auditor's Ability to Detect Fraud by 35.8%. There is a simultaneous influence between Auditor Workload, Auditor Competence and Auditor Professional Skepticism on Auditor Ability to Detect Fraud of 44.5%.

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