

ABSTRACT

This study aims to determine and analyze the effect of experience, independence, personality type and time pressure on the ability of auditors to detect fraud and professional skepticism in influencing the relationship between experience, independence, personality type and time pressure on the ability of auditors to detect fraud in public accounting firms in East Java. The research method used is quantitative research. The population in this study were all auditors who work at the Public Accounting Firm (KAP) in East Java with a sample size of 40 respondents. The sampling technique was carried out using convenience sampling. The data source used is primary data using a questionnaire.

The results showed that the variables of experience, independence and time pressure had an effect on the ability of auditors to detect fraud, while the personality type variable had no effect on the ability of auditors to detect fraud. In addition, professional skepticism is able to moderate the relationship between experience and independence on the auditor's ability to detect fraud, while professional skepticism is unable to moderate the relationship between personality type and time pressure on the auditor's ability to detect fraud.

Keywords: *experience, independence, personality type, time pressure, ability to detect fraud and professional skepticism.*

ABSTRAK

Penelitian ini bertujuan untuk mengetahui dan menganalisis pengaruh pengalaman, independensi, tipe kepribadian dan tekanan waktu terhadap kemampuan auditor mendeteksi kecurangan dan skeptisme profesional dalam mempengaruhi hubungan antara pengalaman, independensi, tipe kepribadian dan tekanan waktu terhadap kemampuan auditor mendeteksi kecurangan pada Kantor Akuntan Publik di Jawa Timur. Metode penelitian yang digunakan adalah penelitian kuantitatif. Populasi dalam penelitian ini adalah seluruh auditor yang bekerja di Kantor Akuntan Publik (KAP) di Jawa Timur dengan jumlah sampel 40 responden. Teknik pengambilan sampel dilakukan dengan menggunakan *convenience sampling*. Sumber data yang digunakan adalah data primer menggunakan kuesioner.

Hasil penelitian menunjukkan variable pengalaman, independensi dan tekanan waktu berpengaruh signifikan terhadap kemampuan auditor mendeteksi kecurangan, sedangkan variable tipe kepribadian tidak berpengaruh terhadap kemampuan auditor mendeteksi kecurangan. Selain itu skeptisme profesional mampu memoderasi terhadap hubungan antara pengalaman dan independensi terhadap kemampuan auditor mendeteksi kecurangan sedangkan skeptisme profesional tidak mampu memoderasi terhadap hubungan antara tipe kepribadian dan tekanan waktu terhadap kemampuan auditor mendeteksi kecurangan.

Kata kunci: pengalaman, independensi, tipe kepribadian, tekanan waktu, kemampuan mendeteksi kecurangan dan skeptisme profesional.