

ABSTRACT

This research was aimed at analyze the influence of auditor experience, independency, professional skepticism of auditor , and time pressure on fraud detection ability of auditor. The subject in this research that the eksternal auditor who works in The Public Accountant in Semarang, Solo and Yogyakarta. In this research, sample of 58 respondents were selected using purposive sampling. A seventy five questionnaires administered then fifty eight questionnaires were return and could be examined using the multiple linear regression model. Analysis tool used in this research is the SPSS 22.

Based on the analysis that have been made the result are the time pressure affected negative on fraud detection ability of auditor. The independency, professional skepticism, and work experience affected positive on fraud detection ability of auditor.

Keywords : *Auditor Experience, Independency, Professiona Skepticism of Auditor, Time Pressure and Fraud Detection Ability Of Auditor.*