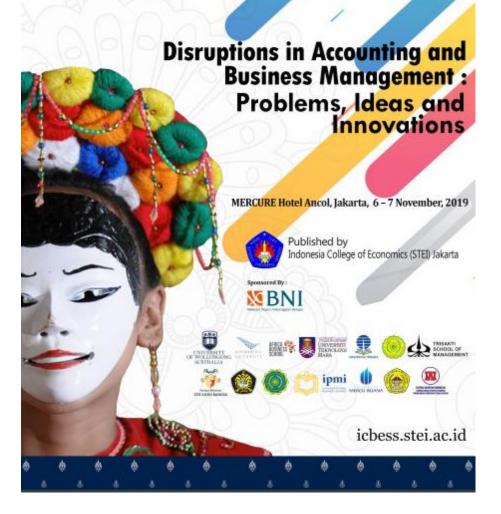
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[ABS-43]

Determinant That Affecting The Auditor's Ability Of Fraud Detection: Internal And External Factors

(Empirical Study at the Public Accounting Firm in Tangerang and South Jakarta Region in 2019)

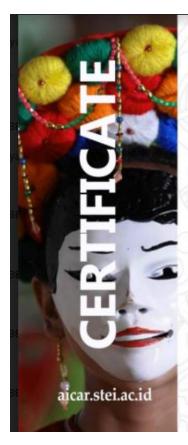
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Abstract – Accounting fraud which in auditing language better known as fraud has now become a kind of headline news in the media. The detection of fraud is an attempt to find out that an act of fraud has occurred, who is the culprit, who is the victim, and what causes it. This study aims to determine the effect of Auditor's Internal Factors (auditor independence, professional skepticism, auditor experience and red flags) and Auditor's External Factors (internal control and whistleblowing system) on the Fraud detection. The population in this study is the auditor who works at the Public Accounting Office (KAP) in Tangerang and South Jakarta area. The sampling technique uses convenience sampling. This research data was obtained from a questionnaire that had been previously shared with the auditors working at the Public Accounting Firm (KAP) in the Tangerang and South Jakarta area. The analysis tool uses multiple linear regression. The result of this study could help Auditors and Public Accounting Firms understand the factors that affecting auditor's ability on fraud detection not only derive from their internal factors, but the external factors of auditor also have a significant influence on their ability on fraud detection. The empirical insights from this study would also be useful for theory building.

Keywords - independence, skepticism, experience, red flags, internal control, whistleblowing system, fraud detection

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