

## ABSTRACT

### ***THE INFLUENCE OF COMPETENCE, INTEGRITY AND PROFESSIONALISM ON KAP AUDITORS' ABILITY TO DETECT FRAUD (Study of External Auditors Working in KAP Prov D.K.I Jakarta)***

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*Detecting fraud is the task of an auditor with the expertise and skills to find and detect signs of fraud early. Detection of fraud by the auditor is an attempt to find sufficient early signs or symptoms associated with fraud. Auditors have different fraud detection abilities, including the level of auditor experience, auditor skepticism, and different situations that must be faced by the auditor when carrying out audit assignments, namely the time limit given by the client. Competence and integrity of the auditor is also required so that the auditor's ability to detect fraud (fraud).*

*This audit by a public accountant is very important because even though the accounting department in an organization (company) has skills and skills in accounting science and practice, due to its position under the company's management, based on the perceptions of parties outside management, the position of the company accountant is considered insignificant. independent. The function of a public accountant is to audit the company's financial statements and provide an unmodified opinion after carrying out audit procedures. |The aims of this study were 1) to determine the effect of competence on the auditor's ability to detect fraud, 2) to determine the effect of integrity on the auditor's ability to detect fraud, 3) to determine the effect of professionalism on the auditor's ability to detect fraud, 4) to determine competence, integrity and professionalism on the auditor's ability to detect fraud.*

**Keywords:** *competence, integrity, professionalism, auditor's ability, fraud*