

***INFLUENCE OF AUDITORS KNOWLEDGE AND EXPERIENCE
CAPABILITIES IN ORDER TO DETECT A FRAUD***

BY :

MAULIA TRIE WAHYUNI ANWAR

43206120-054

ABSTRACT

This is a research on the influence of auditor's experience and knowledge in order to detect a fraud by case studies in Kantor Akuntan Publik (KAP). The objective of this research is to know their abilities in auditing financial reports so they can detect those based on their knowledge and experience.

This research uses a causal research. The research results show the existence of the influence between knowledge and experience in relation with financial report and it is hoped to be able for the auditors to make a proper action to solve the cases.

Result of the research shows that auditor's experience and knowledge over fraud detection has positive influence and significant. It is shown by the regression coefficient of 0.521 and 0.165.

Key words : Experience, Knowledge, Detection a Fraud.