

ABSTRACT

The objectives of this research is to determine the influence of professional skepticism and independence of auditors on fraud detection. The population in this research was KAP Malang. Sampling technique in this research using a quota sampling within 38 respondents. Data which being processed data is a primary data through questionnaires and analyzed using the continuum line to describe the data, then multiple regression analysis to test the hypothesis.

The results of this research indicate that the professional skepticism and independence simultaneously significant effect on fraud detection. Partially, professional skepticism and independence significant effect on fraud detection.

Keywords : *professional skepticism, Independence, fraud detection.*