

ABSTRACT

Fraud is any dishonest act (abuse of position or position or irregularity) which aims to take money or property or resources of another person / organization through intrigue, trickery, fraud, craftiness, disappearance, fraud, wrong suggestion, concealment. or other methods that are done deliberately by someone, which results in loss to the organization or other people and / or benefits the perpetrator.

The public accounting profession in an entity is expected to be able to detect risks and irregularities in the client's financial statements, which in turn are able to reveal fraud and errors that may be committed by management and must be responsible for the fairness of the company's financial statements when conducting an audit.

This study is intended to obtain data and information on the effect of ethics, auditor experience, and audit quality in partial and simultaneous fraud detection. This research was conducted at the KAP Tangerang area. The data used were obtained through distributing questionnaires in 13 KAPs in the Tangerang area with a total of 65 respondents. The data analysis model used is multiple regression. Data processing used is using the Statistical Program from Society Science (SPSS) 25.

This study shows the results that simultaneously the variables of ethics, auditor experience, and audit quality have no effect on fraud detection. Partially, ethics does not have a significant effect on fraud detection. Auditor's experience has no significant effect on fraud detection. and Audit Quality has no significant effect on fraud detection.

Based on the results of the research obtained, there are limitations to the research, namely due to the lack of respondents and KAP samples so that further researchers can reexamine more samples and try other factors for fraud detection, so that the complexity of fraud detection can be resolved over time.

Keywords: *Fraud Detection, Ethics, Auditor Experience, Audit Quality.*