# ABSTRACT

Marcelina / 39150072 / 2019 */ The* *Influence of Experience, Competence, Independence and Integrity of Auditor in Public Accountant Jakarta Against The Ability To Diclose Fraud*/ Dr. Hanif Ismail, S.E., M.M., M.Ak.

*The ability to disclose fraud essential to researched due to problems in the field. In Indonesia, there have been some cases where the company experienced massive losses because the auditors were not able to reveal the fraud. The purpose of this study was to analyze the influence of experience, competence, independence and integrity of auditors against the ability to disclose fraud.*

*Fraud is an irregularity or unlawful act for the benefit of personal / group interests, either directly or indirectly detrimental to another party. According to the Indonesian Institute of Accountants (IAI) fraud is misstatement or loss of amount or disclosure in intentional financial statements.*

*The study used four independent variables that were estimated to influence the ability to disclose fraud. These variables are experience, competence, independence and integrity of the auditor. The dependent variable used is the ability to disclose fraud. The object of this study is the auditor who works in Public Accounting Firm in Jakarta. Data obtained from the questionnaires distributed to 107 respondents. The analysis technique used is multiple regression analysis with classical assumption test, t-test, F test and coefficient of determination test. Multiple regression analysis was used to find out what factors influenced the ability to disclose fraud.*

*The result of the research shows that auditors experience variable with value of sig 0,004 has a positive influence on the ability to disclose fraud. The auditors competence variable with the value of sig 0,024 has a positive influence on the ability to disclose fraud. The auditors independence variable with the value of sig 0,036 has a positive influence on the ability to disclose fraud. The auditors integrity variable with the value of sig 0,007 has a positive influence on the ability to disclose fraud.*

*The conclusion of this study shows that variable experience, competence, independence, and integrity of the auditor have a positive effect towards the ability to disclose fraud.*

***Keywords*** *: Auditors experience, competence, independence, integrity, the ability to disclose fraud*