

Title : *The Effect of Work Experience, Workload, and Time Pressure on Auditor's Ability to Detect Fraud at KAP in the Province of Bali*
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Abstract

The aim of this study is to explore the influence of work experience, workload, and time pressure on the auditor's ability to detect fraud. This research was conducted using a quantitative approach by taking locations at the Office of the Public Accountant in the Province of Bali. This study targets a population of 71 auditors.

Through the purposive sampling method, there were 37 auditors who met the criteria in this study. Empirical data were collected by distributing questionnaires and analyzed using a multiple linear regression approach. This study succeeded in proving that there is a significant influence of the variables of work experience, workload, and time pressure on the auditor's ability to detect fraud. Work experience is proven to be able to have a positive and significant influence on the auditor's ability to detect fraud by 0.931. Furthermore, the findings revealed that workload and time pressure proved to have a negative and significant effect on the auditor's ability of 0.425 and 0.456.

Thus, the auditor is expected to always strive to improve the skills, abilities, and knowledge they have in order to be able to always increase public confidence in their responsibilities.

Keywords: Workload, Fraud, Auditor Capability, Work Experience, Time Pressure.

Judul : **Pengaruh Pengalaman Kerja, Beban Kerja dan Tekanan Waktu Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan (*Fraud*) Pada KAP Di Provinsi Bali.**
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ABSTRAK

Penelitian ini bertujuan untuk mengeksplorasi peran pengalaman kerja, beban kerja, serta tekanan waktu terhadap kemampuan auditor dalam mendeteksi kecurangan. Penelitian ini dilakukan menggunakan pendekatan kuantitatif dengan mengambil lokasi di Kantor Akuntan Publik Provinsi Bali. Penelitian ini menargetkan populasi sebanyak 71 auditor.

Melalui metode *purposive sampling*, diperoleh sebanyak 37 auditor yang memenuhi kriteria dalam penelitian ini. Data empiris dikumpulkan melalui penyebaran kuesioner dan dianalisis melalui pendekatan regresi linier berganda. Penelitian ini berhasil membuktikan bahwa adanya pengaruh secara signifikan pada variabel pengalaman kerja, beban kerja, dan tekanan waktu terhadap kemampuan auditor dalam mendeteksi kecurangan. Pengalaman kerja terbukti mampu memberikan pengaruh positif dan signifikan terhadap kemampuan auditor mendeteksi kecurangan sebesar 0,931. Lebih lanjut, temuan mengungkapkan bahwa beban kerja dan tekanan waktu terbukti berpengaruh negatif dan signifikan terhadap kemampuan auditor sebesar 0,425 dan 0,456.

Dengan demikian, auditor diharapkan selalu berupaya dalam meningkatkan kemahiran, kemampuan, pengetahuan yang dimiliki guna mampu selalu meningkatkan kepercayaan publik atas tanggungjawabnya.

Kata Kunci: *Beban Kerja, Kecurangan, Kemampuan Auditor, Pengalaman Kerja, Tekanan Waktu.*

