

ABSTRACT

Fraud detection is a process of identifying fraud indicators that lead to fraud detection as an action to find out that fraud occurs who the perpetrators are, who the victims are, and what causes the fraud. This study aims to determine the effect of competence and independence on fraud detection in the financial statements of companies representing the BPKP of West Java Province. In collecting research data using primary data. Primary data in this study were obtained from the results of distributing questionnaires to auditors at the Representative of the West Java Province Audit and Development Agency. The population of this study were auditors who were at the Representative of the West Java Provincial Audit and Development Agency. The sampling technique used purposive sampling with the criteria of at least 2 years of work experience auditing and at least S1 or D IV education. Sample auditor of BPKP Representative of West Java Province 136. Researchers took a sample of 38 examiners based on predetermined criteria. The analysis method of this research is multiple linear regression analysis using SPSS 25. Based on the results of the study, it shows that competence and independence simultaneously affect fraud detection. Partially, competence has a positive effect on fraud detection, independence has a positive effect on fraud detection.

Keywords: *Competence, Fraud Detection, Independence*