ABSTRAK

Penelitian ini dilatarbelakangi oleh meningkatnya kompleksitas transaksi dan volume data keuangan akibat perkembangan digitalisasi bisnis yang menuntut auditor memiliki kemampuan analitis serta pemanfaatan teknologi audit yang memadai dalam mendeteksi kecurangan. Penelitian ini bertujuan untuk menganalisis pengaruh *analytical capability, data science literacy*, dan *e*-audit terhadap *fraud detection* pada auditor Kantor Akuntan Publik di Yogyakarta. Penelitian ini menggunakan pendekatan kuantitatif melalui metode survei dengan penyebaran kuesioner kepada auditor Kantor Akuntan Publik di Yogyakarta menggunakan teknik *purposive sampling*. Analisis data dilakukan dengan metode regresi linear berganda menggunakan SPSS 27. Hasil penelitian menunjukkan *analytical capability* tidak berpengaruh terhadap *fraud detection*, sedangkan *data science literacy* dan *e*-audit berpengaruh positif terhadap *fraud detection*. Penelitian ini menyimpulkan efektivitas *fraud detection* auditor lebih dipengaruhi oleh kemampuan memahami data serta pemanfaatan teknologi audit digital dibandingkan kemampuan *analytical capability*.

Kata Kunci: *Kapabilitas Analitik, Literasi Data Sains, Audit Elektronik, Deteksi Kecurangan.*

ABSTRACT

This study was motivated by the increasing complexity of transactions and the growing volume of financial data resulting from business digitalization, which requires auditors to possess adequate analytical capabilities and the ability to utilize audit technology in detecting fraud. This study aims to analyze the effect of analytical capability, data science literacy, and e-audit on fraud detection among auditors at Public Accounting Firms in Yogyakarta. This study employed a quantitative approach using a survey method by distributing questionnaires to auditors at Public Accounting Firms in Yogyakarta through purposive sampling technique. Data analysis was conducted using multiple linear regression with SPSS 27. The results showed analytical capability hasn't effect on fraud detection, while data science literacy and e-audit have a positive effect on fraud detection. This study concludes that the effectiveness of auditors fraud detection is more influenced by the ability to understand data and the utilization of digital-based audit technology than by auditors' analytical capability

Keywords: *analytical capability, data science literacy, e-audit, fraud detection*.