



FACTORS AFFECTING AUDITOR'S ABILITY TO DETECT FRAUD

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Abstract

This study seeks to investigate the impact of auditor independence, competence, professional skepticism, and time constraints on their ability to detect fraud. This study uses primary data collected from a sample of auditors employed by the East Jakarta-based Public Accounting Firm (KAP) who have obtained permission from the Ministry of Finance and are listed on the official website of the Financial Professional Development Center, Secretariat General Ministry of Finance as of November 2021. 52 respondents were selected using a convenience sampling method for this study. In this study, hypotheses were tested using multiple regression models and SPSS 25. The results indicate that: 1) Independence has a positive impact on the auditor's ability to detect fraud; 2) Competence has no impact on the auditor's ability to detect fraud; 3) Professional skepticism has a positive impact on the auditor's ability to detect fraud; and 4) Time pressure has no impact on the auditor's ability to detect fraud.

Keywords: *Fraud Detection Ability, Independence, Competence, Professional Skepticism, Time Pressure.*

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INTRODUCTION

Audit is an evaluation and assessment of the organization which aims to conduct an examination and verification that the subject being audited has been carried out in accordance with applicable standards and regulations. auditing process is carried out by collecting and evaluating the evidence and information obtained to determine and report the accuracy of the information with the regulation. The inspection process is carried out by someone who is competent in the field of auditing, namely an auditor or public accountant, in the audit process the auditor will provide a statement on the appropriateness of the report based on the applicable audit regulations (Priyadi, 2020). A public accountant or auditor is an accountant who has permission from the Ministry of Finance or other authorized officials to provide professional services to clients regulated in the Public Accountant Professional Standard. Auditors as the professional who conducts the examination has an important role because in conducting audits can be known to be errors in intentional or unintentional reporting. Fraud in financial statements is an action carried out by top management deliberately and done by engineering the accounting process so that the results of financial statements become better than the actual conditions (Rahmatika, 2020).

An auditor must have adequate knowledge and knowledge related to fraud in financial statements so that it can help in the detection and identification of errors and fraud in financial statements. The auditor in carrying out his audit has the responsibility to report the actual economic condition of a company or organization. If in the examination of the financial statements found reports that is not in accordance with applicable accounting principles, and if the auditor finds any indication of fraud, then the independent auditor has the responsibility to report the findings based on the facts. In these conditions, the auditor has a responsibility in detecting fraud or so-called fraud detection, with a purpose to minimize the occurrence of audit failures. Auditor must understand how to detect early the possibility of fraud (Yando & Purba, 2020).

Fraud on financial statements is one type of violation of the law that is quite phenomenal and has been in the public spotlight, especially in cases of fraud involving well-known companies that have failed to be detected by public accountants or auditors. The number of cases of deliberate errors in reports related to the company's financial condition is also a factor that triggers the development of research related to the detection of fraud in reports related to financial conditions in the company. Based on this explanation, this study aims to determine the causal relationship resulting from independent variables, namely independence (INDP), competence (COMP), professional skepticism (SKEP), and time pressure (TIME), to dependent variables, namely the auditor's ability to detect fraud or Fraud Detection Ability (FDA).

Independence is the first factor that can impact an auditor's ability to detect fraud. Independence is the mentality and behavior of not being accessible to or influenced by anyone while taking the Examination (Badan Pemeriksa Keuangan Republik Indonesia, 2017). Auditors must be free from pressure and influence from any party in order to detect any irregularities in the financial statements, so independence is crucial. If the auditor has a high degree of independence, he or she will not be easily influenced or controlled by third parties when reviewing financial statements. This statement is supported by research conducted by Biksa & Wiratmaja (2016), Hartan (2016), Peuranda et al. (2019), Salsabil (2019), and Sofie & Nugroho (2019). The findings of these studies indicate that independence has a positive impact on the auditor's ability to detect fraud.

Competence is the second factor that can affect auditors' ability to detect fraud. An auditor possesses important competencies; competence is the auditor's knowledge and ability to conduct audits objectively and carefully. The research of Hartan (2016) and Natalia & Latrini (2021) indicates that auditor competence influences the auditor's ability to detect fraud. The auditor's knowledge and expertise can make him or her more sensitive to detect signs of fraud and better able to uncover the fraud. However, the study's findings contradict the research conducted by

Atmaja (2016) and Peuranda et al. (2019), in which it was stated that competence has no effect on the auditor's ability to detect fraud, as auditors with high competence are not necessarily able to detect fraud, which can be attributed to the increasingly complex fraud mode.

Professional skepticism is the third factor that can affect an auditor's ability to detect fraud. In auditing, professional skepticism can indicate that an auditor does not trust or is unsatisfied with audit evidence that is insufficiently convincing. Natalia and Latrini (2021) discovered that the auditor's ability to detect fraud increases as skepticism increases. Anggriawan (2014), Arsendy et al. (2017), Biksa & Wiratmaja (2016), Herfansis & Rani (2020), Indriyani & Hakim (2021), Larasati & Puspitasari (2019), and Sofie & Nugroho (2019) all found that professional skepticism positively affects the auditor's ability to detect. In contrast to the findings of Peuranda et al. (2019) and Ranu & Merawati (2017), professional skepticism has no bearing on an auditor's ability to detect fraud.

Time pressure is the fourth factor that can impact an auditor's ability to detect fraud. The auditor's performance will be impacted by time constraints; auditors with limited time will find it difficult to identify irregularities in financial statements and indications of fraud. Research conducted by Anggriawan (2014), Arsendy et al. (2017), Indriyani & Hakim (2021), Salsabil (2019), and Sofie & Nugroho (2019) demonstrated that time constraints have a negative impact on the auditor's ability to detect fraud; thus, the greater the auditor's time constraints, the lower his ability to detect fraud. In contrast to the research conducted by Pangestika et al. (2014), which concluded that time pressure has no effect on an auditor's ability to detect fraud, the results of this study indicate that time pressure has no effect on the auditor's ability to detect fraud.

Research was conducted on public accountants working at KAP in the East Jakarta area where they have been registered and obtained permission from the Ministry of Finance. Based on the List of Active Public Accounting Firms as of November 29, 2021 obtained from the official website of the Financial Professional Development Center (PPK), the Secretary General of the Ministry of Finance of the Republic of Indonesia (pppk.kemenkeu.go.id). The selection of the research population in the East Jakarta area is due to find out whether the response from auditors in the East Jakarta area has consistent or counter results with previous studies. In addition, research was conducted in the East Jakarta area due to the lack of references that conduct research with these variables simultaneously with time pressure variables and carried out in the East Jakarta region.

Research can contribute to research on how much influence independence, competence, professional skepticism, and time pressure on the auditor's ability to detect fraud. In addition, research is expected to be able to help the audit process to understand several factors that can improve the skills of audit actors in detecting fraud, as to help increase the effectiveness of work in detecting fraud.

THEORY REVIEW

Attribution Theory

Attribution theory is a theory that can provide an explanation of whether a person's behavior is spread from internal or external. This theory explains how to judge a person differently depending on the way attributed to a behavior (Raras, 2019). Attribution theory explains the cause of an event, in this study the event or event is the detection of fraud by the auditor. The auditor's ability to detect fraud can be influenced by several factors, including internal factors and external factors. The internal factors in question are independence, competence, and professional skepticism, while the external factors are time pressure. The use of attribution theory can be known how much internal and external influence on the auditor's ability to detect fraud.

Fraud

Fraud is an act of violation of law and ethics in doing business. Fraud is the most violent form of violation of ethics, contracts, and regulations, and there is an element of malicious intent, intentionality, and fraudulence in it (Rahardjo, 2018). Fraud can be interpreted as an act of unlawful and deliberately committed by parties from within and outside the organization with the aim of obtaining personal or group benefits and at the expense of the interests of others (Peuranda et al., 2019).

Auditor's Ability to Detect Fraud

External auditors in their work are expected to have the ability to detect fraud which means the auditor must be able to find or determine an illegal action that is deliberately carried out to cause harm to various parties. Fraud detection refers to the process of finding the presence of indications of fraud. Fraud detection can be done using well-designed internal controls, surveillance, and active monitoring and search of potential fraud (Kranacher & Riley, 2019). Auditors are required to obtain adequate confidence that material fraud and misstatements in financial statements can be detected. In other words, auditor has responsibilities related to the detection of fraud in financial statements.

Independence

According to the Regulation of Badan Pemeriksa Keuangan Republik Indonesia Number 1 of 2017, Independence is an attitude and action in carrying out the Examination to not side with anyone and not influenced by anyone. The examiner must be objective and free from conflicts of interest in carrying out their professional responsibilities. The examiner must also be responsible for constantly maintaining independence in mind as well as independence in appearance. In accordance with the principle of independence, it can be said that the auditor must be able to maintain an objective and impartial mental attitude for the benefit of the client in carrying out the audit, analyzing the results, and endorsements in the audit report (Saputra, 2015). The independence of the auditor can increase the credibility of the audited financial statements and the financial statements can be relied on by their users.

Competence

Competence is a personal characteristic of each individual, where these characteristics can make a person have better performance. Auditor must have the qualifications to be able to understand the criteria used and the auditor must be competent so as to know the type of evidence and the amount of evidence to be used and tested in the conclusion (Atmaja, 2016). Auditor competence is the knowledge, expertise, and experience needed by an auditor who can support their work so that an objective and careful audit process can be carried out (Peuranda et al., 2019).

Professional skepticism

The Professional Standard for Public Accountants or Standar Profesional Akuntan Publik (SPAP) in SA 200 explains that professional skepticism is an attitude that includes an attitude that includes a mind that is always questioning, alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence (IAPI, 2013). Professional skepticism, in audit activities, can mean an auditor will not immediately trust and is not satisfied enough with the audit evidence that is not or less convincing. Skepticism does not mean the auditor does not trust management, skepticism means looking for evidence that strengthens the results of the audit findings so that the information obtained can be proven to be true.

Time pressure

Time is important in the implementation of audits, because auditors in the implementation of audits are required to perform time efficiency (Sofie & Nugroho, 2019). If the time given to auditor is limited, it will affect his performance in carrying out the audit. Time pressure has an important impact in creativity, albeit contrary to intuition, and people often think that they are most creative when they work under the pressure of tight deadlines, but the truth is the opposite, people become least creative when they working with the pressure of time.

HYPOTHESES DEVELOPMENT AND CONCEPTUAL FRAMEWORKS

The effect of independence on the auditor's ability to detect fraud.

Auditors must be free from pressure and influence from any party in order to carry out their responsibilities correctly and detect irregularities in the financial statements. This independence is essential for auditors to carry out their responsibilities effectively and detect discrepancies. Independence is necessary for the auditor to be able to maintain an objective and neutral mental attitude for the client's benefit when conducting the audit, analyzing the results, and making recommendations in the audit report (Saputra, 2015). Research conducted by Biksa & Wiratmaja (2016), Hartan (2016), Peuranda et al. (2019), Salsabil (2019), and dan Sofie & Nugroho (2019) yielded similar findings: the greater the auditor's independence, the greater the auditor's ability to detect fraud; independence positively affects the auditor's ability to detect fraud. However, if an auditor with high independence in the auditing process discovers signs of fraud, he or she will disclose the findings without taking a side. Based on previous research's description and theory, the first hypothesis is:

H1: Independence has a positive effect on the auditor's ability to detect fraud.

The effect of competence on the auditor's ability to detect fraud.

The auditor who conducts the audit must be competent. In his research, Peuranda et al. (2019) defined competence as the knowledge, expertise, and experience necessary for auditors to conduct audits objectively, carefully, and thoroughly. Competent auditors may be expected to have a command of accounting and auditing standards, an understanding of governance, and a higher level of expertise. Competent auditors may be expected to have a firm grasp of accounting and auditing standards as well as a keen understanding of financial governance. The auditor's ability to detect fraud is the auditor's capacity to identify intentional material misstatements in financial statements (Natalia & Latrini, 2021). According to Hartan (2016) and Natalia & Latrini (2021) research, auditors' ability to detect fraud is positively impacted by auditors' competence. The auditor's knowledge and expertise can make him or her more sensitive to detecting signs of fraud and better able to uncover the fraud. The second hypothesis of this study, based on this description, is:

H2: Competence has a positive effect on the auditor's ability to detect fraud.

The effect of professional skepticism on the auditor's ability to detect fraud.

Professional skepticism is essential for an auditor to possess when conducting an audit. Skepticism is a critical attitude in assessing the reliability of the evidence obtained, so that an auditor conducting an audit can have a fair amount of confidence in the evidence he has gathered (Anggriawan, 2014). Auditors with professional skepticism will question the evidence they encounter and continue to ensure the truth, allowing them to find and detect any indications of

management fraud. If an auditor has a high level of professional skepticism, the likelihood of undetected fraud in financial statements is reduced, and it can be said that the more skeptical the auditor, the greater his or her ability to detect fraud. Natalia and Latrini found in their study that the auditor's ability to detect fraud increases with their level of skepticism. Anggriawan (2014), Arsendy et al. (2017), Biksa & Wiratmaja (2016), Herfansis & Rani (2020), Indriyani & Hakim (2021), Larasati & Puspitasari (2019), and dan Sofie & Nugroho (2019) all reached the same conclusion, namely that professional skepticism positively affects the auditor's ability to detect. The study's third hypothesis is:

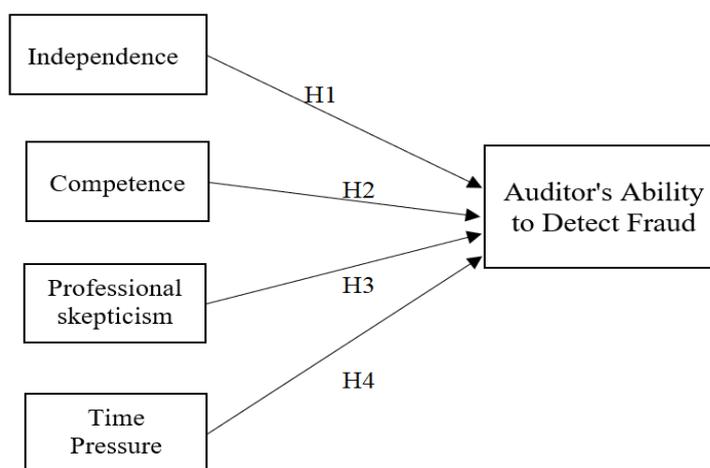
H3: Professional skepticism has a positive effect on the auditor's ability to detect fraud.

The effect of time pressure on the auditor's ability to detect fraud.

Audit implementation places a premium on time, as auditors are required to perform in a time-efficient manner. If the auditor is given a limited amount of time to conduct an audit, their performance will be negatively affected. The auditor must be able to adjust between time and tasks that must also be completed due to time constraints (Hafizhah & Abdurahim, 2017). The auditor's performance will be impacted by time constraints; auditors with limited time will find it difficult to identify irregularities in financial statements and indications of fraud. Research conducted by Anggriawan (2014), Arsendy et al. (2017), Indriyani & Hakim (2021), Salsabil (2019), and dan Sofie & Nugroho (2019) indicates that time constraints have a negative impact on the auditor's ability to detect fraud. This means that the greater the auditor's time pressure, the lower his fraud detection ability. Based on previous research's description and theory, the fourth hypothesis is:

H4: Time pressure has a negative effect on the auditor's ability to detect fraud

Conceptual Framework



Picture 1. Conceptual Framework

Source: Processed by author, 2022

RESEARCH METHOD

The research aims to determine the causal relationship resulting from independent variables, namely independence (INDP), competence (COMP), professional skepticism (SKEP), and time pressure (TIME), to dependent variables that is Fraud Detection Ability (FDA). The

approach used in this research is a quantitative approach. Quantitative research is the measurement of quantitative data and objective statistics through scientific calculations derived from samples requested to be conducted surveys that can be determined the frequency and percentage of responses from surveys conducted (Siyoto & Sodik, 2015). Research uses primary data, which is data obtained by researchers directly from the original source. (Bahri, 2018). The research population is an auditor who works at a Public Accounting Firm in East Jakarta region and who has obtained permission from the Ministry of Finance and is registered on the official website of *Pusat Pembinaan Profesi Keuangan, Sekretariat Jenderal Kementerian Keuangan Republik Indonesia* (pppk.kemenkeu.go.id) for 29 November 2021 period. The distribution of questionnaires was carried out in early December 2021 until January 2022. The selected research respondents are auditors who have a minimum of senior auditor positions. The selection of employees with a minimum position of senior auditor is considered suitable to answer the questionnaire to be distributed, considering that the target population is the party who works and understands the variables that will be examined.

Sampling procedure in this study uses the Convenience Sampling method which is a sampling method from a population that is willing and easy to get it. (Sekaran & Bougie, 2016). Convenience Sampling was used in this study because researchers directly contacted and went to the auditor at Public Accounting Firm in the East Jakarta area to ask the auditor's willingness to participate in the study as a respondent, it is necessary to do so because the researcher did not find complete data containing all auditors working on Public Accounting Firm in East Jakarta. The distribution of questionnaires was carried out directly and questionnaires distributed were physical questionnaires. Sample obtained are 52 respondents from 54 questionnaires that had been distributed.

RESULTS AND DISCUSSIONS

Descriptive Statistical Analysis

Table 1. Descriptive analysis

		Statistics				
		FDA	INDP	COMP	SKEP	TIME
N	Valid	52	52	52	52	52
	Missing	0	0	0	0	0
Mean		33,8462	26,4423	27,7692	34,1154	16,2500
Std. Deviation		3,61036	3,40941	2,67608	4,20855	2,82062
Variance		13,035	11,624	7,161	17,712	7,956
Range		18,00	16,00	13,00	20,00	10,00
Minimum		21,00	16,00	18,00	20,00	10,00
Maximum		39,00	32,00	31,00	40,00	20,00

Source: SPSS 25, proceed by author, 2022

Explanation of table 1 regarding the results of descriptive analysis of each variable:

1. Auditor's ability to detect fraud or Fraud Detection's Ability (FDA)
The variables bound in this study are the auditor's ability to detect fraud (FDA) has a minimum answer value of 21 and a maximum answer value of 39, the average (mean) on the total answer is 33,846, and the standard deviation value is 3,610.

2. Independence (INDP)
The first independent variable are independence (INDP), has a minimum answer value of 16 and a maximum answer value of 32, an average (mean) on the total answer of 26,442, and a standard deviation value of 3,409.
3. Competence (COMP)
The next independent variable is competence (COMP) has a minimum answer value of 18 and a maximum answer value of 31, the average (mean) in the total answer is 27,769, and the standard deviation value is 2,676.
4. Professional skepticism (SKEP)
The professional skepticism variable (SKEP) has a minimum answer value of 20 and a maximum answer value of 40, the average (mean) in the total answer is 34,115, and the standard deviation value is 4,208..
5. Time pressure (TIME)
The last independent variable, namely time pressure (TIME) has a minimum answer value of 10 and a maximum answer value of 20, the average (mean) on the total answer is 16,250, and the standard deviation value is 2,820.

Data Quality Test

Validity Test

The validity test on this study uses Product Moment which is done by testing the significance with the significance level criteria of 0.05 and by comparing r count with r table which is 0.273. The validity test was conducted on 52 respondents. The following are the results of the validity test:

Table 2. Validity test results

Variable	Item	Sig. (2-tailed)	Pearson Correlation	r tabel	Description
Fraud Detection's Ability (FDA)	FDA_1	0	0,718	0,273	Valid
	FDA_2	0	0,647	0,273	Valid
	FDA_3	0	0,483	0,273	Valid
	FDA_4	0	0,604	0,273	Valid
	FDA_5	0	0,528	0,273	Valid
	FDA_6	0,003	0,402	0,273	Valid
	FDA_7	0	0,696	0,273	Valid
	FDA_8	0	0,578	0,273	Valid
	FDA_9	0	0,584	0,273	Valid
	FDA_10	0,001	0,440	0,273	Valid
Independence (INDP)	INDP_1	0,011	0,350	0,273	Valid
	INDP_2	0	0,693	0,273	Valid
	INDP_3	0	0,726	0,273	Valid
	INDP_4	0	0,534	0,273	Valid
	INDP_5	0	0,703	0,273	Valid
	INDP_6	0	0,777	0,273	Valid
	INDP_7	0	0,606	0,273	Valid
	INDP_8	0	0,557	0,273	Valid
Competence (COMP)	COMP_1	0	0,672	0,273	Valid
	COMP_2	0	0,748	0,273	Valid
	COMP_3	0	0,627	0,273	Valid
	COMP_4	0	0,534	0,273	Valid
	COMP_5	0	0,748	0,273	Valid
	COMP_6	0,012	0,347	0,273	Valid
	COMP_7	0	0,529	0,273	Valid
	COMP_8	0	0,619	0,273	Valid
Professional Skepticism (SKEP)	SKEP_1	0	0,649	0,273	Valid
	SKEP_2	0	0,731	0,273	Valid
	SKEP_3	0	0,606	0,273	Valid
	SKEP_4	0	0,728	0,273	Valid
	SKEP_5	0	0,494	0,273	Valid
	SKEP_6	0	0,467	0,273	Valid
	SKEP_7	0	0,702	0,273	Valid
	SKEP_8	0	0,603	0,273	Valid
	SKEP_9	0	0,604	0,273	Valid
	SKEP_10	0	0,692	0,273	Valid
Time Pressure (TIME)	TIME_1	0	0,786	0,273	Valid
	TIME_2	0	0,662	0,273	Valid
	TIME_3	0	0,632	0,273	Valid
	TIME_4	0	0,839	0,273	Valid
	TIME_5	0	0,832	0,273	Valid

Source: SPSS 25, processed by author, 2022

Table 2 shows the results of the validity test that has been conducted to 41 items of statements in the questionnaire consisting of independent variables, namely independence (INDP), competence (COMP), professional skepticism (SKEP), and time pressure (TIME), as well as dependent variable Fraud Detection Ability (FDA). Based on the results of the test that has been done, researchers can conclude that all items of statements that have been tested are declared valid because the value on r-count is greater than the r-table value and the significance value of the entire question item is smaller than 0.05.

Reliability Test

Reliability tests are conducted using the Alpha Chronbach approach, a provision in Cornbach's Alpha that is if the coefficient value of Cornbach's Alpha is greater than 0.70 or >0.70.

Table 3. Hasil reliability test

Variable	Cronbach's Alpha	Description
Fraud Detection's Ability (FDA)	0,716	<u>Reliabel</u>
Independence (INDP)	0,783	<u>Reliabel</u>
Competence (COMP)	0,717	<u>Reliabel</u>
Professional Skepticism (SKEP)	0,823	<u>Reliabel</u>
Time Pressure (TIME)	0,811	<u>Reliabel</u>

Source: SPSS 25, processed by author, 2022

Based on the results of the validity test in table 3, it can be concluded that all variables, namely independence (INDP), competence (COMP), professional skepticism (SKEP), and time pressure (TIME), as well as the auditor's ability to detect fraud or Fraud Detection Ability (FDA) that has been tested can be declared reliable. This can be known from the value of Cronbach's Alpha value is greater than 0.700.

Classic Assumption Test

Normality Test

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		52
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	2,02433908
Most Extreme Differences	Absolute	,094
	Positive	,063
	Negative	-,094
Test Statistic		,094
Asymp. Sig. (2-tailed)		,200 ^{c,d}

Source: SPSS 25, processed by author, 2022

Based on table 4 containing the results of the normality test, it can be known the result of the significance value of the normality test conducted by *kolmogorov Smirnov* method which is 0.200. The results showed that the study data had a normal distribution because the significance value of 0.200 was greater than the significance criterion of 0.05.

Heteroskedastity Test

Table 5. Heteroskedastity Test Result

			Correlations				Unstandardized Residual
			INDP	COMP	SKEP	TIME	
Spearman's rho	INDP	Correlation Coefficient	1,000	,589**	,702**	,455**	-,108
		Sig. (2-tailed)	.	,000	,000	,001	,446
		N	52	52	52	52	52
	COMP	Correlation Coefficient	,589**	1,000	,835**	,359**	-,078
		Sig. (2-tailed)	,000	.	,000	,009	,580
		N	52	52	52	52	52
	SKEP	Correlation Coefficient	,702**	,835**	1,000	,427**	-,143
		Sig. (2-tailed)	,000	,000	.	,002	,311
		N	52	52	52	52	52
	TIME	Correlation Coefficient	,455**	,359**	,427**	1,000	-,047
		Sig. (2-tailed)	,001	,009	,002	.	,738
		N	52	52	52	52	52
Unstandardized Residual	Correlation Coefficient	-,108	-,078	-,143	-,047	1,000	
	Sig. (2-tailed)	,446	,580	,311	,738	.	
	N	52	52	52	52	52	

** . Correlation is significant at the 0.01 level (2-tailed).

Source: SPSS 25, processed by author, 2022

The heteroskedasticity test in this study was carried out using Spearman's rho correlation method. In tabel 5, there can be known signification values on each variable, namely the INDP variable has a signification value of 0.446, the COMP variable has a signification value of 0.580, the SKEP variable has a signification value of 0.311, and the TIME variable has a signification value of 0.738. Based on these results, the significance value of all variables is greater than the significance value criteria of 0.05, it can be concluded that the data in the study can be said that there is no indication of heteroskedasticity in each variable.

Multicollinearity Test

Table 6. Multicollinearity Test Results

Model		Coefficients ^a					Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	8,833	3,019		2,926	,005		
	INDP	,510	,142	,482	3,595	,001	,372	2,686
	COMP	-,021	,155	-,017	-,137	,892	,442	2,261
	SKEP	,315	,140	,367	2,251	,029	,251	3,977
	TIME	,084	,125	,066	,670	,506	,698	1,433

a. Dependent Variable: FDA

Source: SPSS 25, processed by author, 2022

Based on table 6, tolerance values and VIF values of each variable can be known, where the VIF value of all variables is less than 10 or <10 and the tolerance value of all variables is greater than 0.10 or >10. Thus, in accordance with these results it can be concluded that there is no multicollinearity between each variable.

Multiple Regression Analysis

Table 7. Multiple Regression Analysis Results

Model		Coefficients ^a				t	Sig.
		Unstandardized Coefficients		Standardized Coefficients			
		B	Std. Error	Beta			
1	(Constant)	8,833	3,019		2,926	,005	
	INDP	,510	,142	,482	3,595	,001	
	COMP	-,021	,155	-,017	-,137	,892	
	SKEP	,315	,140	,367	2,251	,029	
	TIME	,084	,125	,066	,670	,506	

a. Dependent Variable: FDA

Source: SPSS 25, processed by author, 2022

Based on the results of multiple regression analysis in table 7, the results of regression equations were obtained in this study:

$$FDA = \alpha + \beta_1INDP + \beta_2COMP + \beta_3SKEP + \beta_4TIME + \epsilon$$

$$FDA = 8,833 + 0,510INDP - 0,021COMP + 0,315SKEP + 0,084TIME + \epsilon$$

Description:

FDA = Fraud Detection Ability

INDP = Independence

COMP = Competence

SKEP = Professional Skepticism

TIME = Time Pressure

Hypothesis Test

T test (Partial Significance Test)

Table 8. T test results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,833	3,019		2,926	,005
	INDP	,510	,142	,482	3,595	,001
	COMP	-,021	,155	-,017	-,137	,892
	SKEP	,315	,140	,367	2,251	,029
	TIME	,084	,125	,066	,670	,506

a. Dependent Variable: FDA

Source: SPSS 25, processed by author, 2022

Based on table 4.14 below shows the results of the study for the partial t test are as follows:

1. H1: Independence has a positive effect on the auditor's ability to detect fraud.

Testing process on the first hypothesis that is INDP variable obtained a significance result of 0.001 where the value was smaller than the significance value criterion of 0.05. Then at the t-count value obtained which is 3.595 where the value is greater than the value of t-table which is 2.01174, this result shows that the influence of independence has a positive direction. Based on the results of the test, it can be concluded that H1 was accepted and H0 was rejected. This means that independence has a positive influence on the auditor's ability to detect fraud.

2. H2: Competence has a positive effect on the auditor's ability to detect fraud.

Testing process on the second hypothesis, the COMP variable obtained a significance result of 0.892 where the value was greater than the significance value criterion of 0.05. Then at the t-calculate value obtained which is -0.137 where the value is smaller than the value of t-table which is 2.01174, this result shows that the influence of competence has a negative direction. Based on the results of the test, it can be concluded that H2 is not accepted and H0 is accepted, which means that competence has no effect on the auditor's ability to detect fraud.

3. H3: Professional skepticism has a positive effect on the auditor's ability to detect fraud.

Testing process on the third hypothesis is the SKEP variable which obtains a significance result of 0.029 where the value is smaller than the significance value criterion of 0.05. Then at the t-count value obtained which is 2.251 where the value is greater than the value of t-table which is 2.01174, this result shows that the influence of professional skepticism has a positive direction. Based on the results of the test, it can be concluded that H3 was accepted and H0 was rejected. This means that professional skepticism has a positive influence on the auditor's ability to detect fraud.

1. H4: Time pressure has a negative effect on the auditor's ability to detect fraud.

Testing on the second hypothesis, the TIME variable, obtained a significance result of 0.506 where the value was greater than the significance value criterion of 0.05. Then at the t-count value obtained which is 0.670 where the value is smaller than the value of t-table which is 2.01174, this result shows that the influence of time pressure has a negative direction. Based on the results of the test, it can be concluded that H4 is not accepted and H0 is accepted, which means that time pressure has no effect on the auditor's ability to detect fraud.

F test

Model feasibility test or goodness of fit can be done by conducting an F test that has the aim of knowing the magnitude of the influence of free variables on bound variables simultaneously or simultaneously, and the F test can be seen in the ANOVA output.

Table 9. F test result

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	455,774	4	113,943	25,624	,000 ^b
	Residual	208,995	47	4,447		
	Total	664,769	51			
a. Dependent Variable: FDA						
b. Predictors: (Constant), TIME, COMP, INDP, SKEP						

Source: SPSS 25, processed by author, 2022

Based on table 9 , the result of the significance value on the ANOVA is 0.000 and the value is smaller than 0.05. Ftabel can be known at $df1 = k-1 = 5-1 = 4$ and $df2 = n-k = 52-5 = 47$ at a significance of 0.05 and obtained the Ftabel value of 2.56954. The calculation obtained in the statistical test is 25.624 where the value is greater than Ftabel which is 2.56954. Thus, it can be concluded that the variables of independence, competence, professional skepticism, and time pressure simultaneously affect the auditor's ability to detect fraud.

Determination Coefficient R²

The coefficient of determination is measured by the Adjusted value of R-Square (multiple linear regression) with the determination coefficient values ranging from 0-1 or 0-100%.

Table 10. Determination Coefficient r^2 test results

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,828 ^a	,686	,659	2,10872
a. Predictors: (Constant), TIME, COMP, INDP, SKEP				
b. Dependent Variable: FDA				

Source: SPSS 25, processed by author, 2022

Based on table 10 containing the results of the R2 determination coefficient test, it shows that the Adjusted R-Square value obtained is 0.659 or 65.9%. This can mean that variable-free independence, competence, professional skepticism, and time pressure can affect variables bound by the auditor's ability to detect fraud by 65.9%.

CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of the analysis of the data obtained, it can be drawn several conclusions as follows:

1. Independence influences the auditor's ability to detect fraud positively. This conclusion can be interpreted as the auditor's ability to detect fraud increasing with his or her level of independence.

The results of the research on the independence factor are consistent with the findings of Biksa & Wiratmaja (2016), Hartan (2016), Peuranda et al. (2019), Salsabil (2019), and Sofie & Nugroho (2019), according to which an auditor's ability to detect fraud will increase as their mental independence increases. The following explanation does not reach the same conclusions as Larasati & Puspitasari (2019) and Herfansis & Rani (2020), whose research demonstrates that independence has no impact on an auditor's ability to detect fraud.

2. The auditor's ability to detect fraud is independent of his or her competence. Therefore, it is evident that an auditor's competence cannot guarantee his or her ability to detect fraud.

Atmaja (2016) and Peuranda et al. (2019) found in their research that competence does not affect the auditor's ability to detect indications of deliberate errors, as auditors with a high level of competence do not necessarily mean that they can detect fraud effectively. In contrast to the findings of Hartan (2016) and Natalia & Latrini (2021), which indicate that auditor competence affects the auditor's ability to detect fraud, the conclusions that have been explained do not support these findings.

3. Professional skepticism influences the auditor's ability to detect fraud positively. These findings can be explained by the auditor's greater professional skepticism, which will increase the auditor's ability to detect fraud.

Consistent with the findings of Anggriawan (2014), Arsendy et al. (2017), Biksa & Wiratmaja (2016), Hartan (2016), Herfansis & Rani (2020), Indriyani & Hakim (2021), Larasati & Puspitasari (2019), Natalia & Latrini (2021), and Sofie & Nugroho (2019), the research on professional skepticism Where the entire study concludes that when an auditor has a high level

of professional skepticism, his ability to detect fraud improves, or it is stated that the auditor's ability to detect fraud improves in proportion to his level of skepticism. However, this conclusion is inversely proportional to the findings of Peuranda et al. (2019) and Ranu & Rawati (2017), from which it is known that professional skepticism has no impact on the auditor's ability to detect fraud.

4. There is no effect of time constraints on the auditor's ability to detect fraud. The findings of this study indicate that auditors' time constraints do not hinder their ability to detect fraud during audits.

As demonstrated by Pangestika et al. study's research on time pressure variables yields unidirectional results. Consequently, time constraints have no effect on the ability of public accountants to detect fraud, in this case auditors at Public Accountant Firm East Jakarta. However, these results did not support the findings of Anggriawan (2014), Arsendy et al. (2017), Indriyani & Hakim (2021), Salsabil (2019), and Sofie & Nugroho (2019). (2019). Where these studies indicate that time constraints have a negative impact on audit examiners' ability to detect fraud.

Suggestion

Based on the results of the analysis of the data obtained, the author can give some suggestions as follows:

1. Further research is expected to add other free variables so that they can be tested for other factors that can affect the auditor's ability to detect fraud.
2. Further research is expected to expand the target population so that the results obtained can represent a wider area.
3. Further research is expected to be conducted at possible times for auditors so that they can get more research respondents.
4. Further research is expected to use more detailed questions and can be easily understood by respondents.

Limitations

Research certainly has various limitations encountered by researchers in conducting research. The limitations of this study are:

1. Limited research samples due to several conditions, namely penelitian conducted in the midst of COVID-19 conditions which resulted in many Public Accountant Firm implementing *Work From Home* or WFH policies. In addition, research conducted from December 2021 to January 2022 is included in the *peak season* period for auditors who are carrying out the task of auditing financial statements at the end of the year. Some of these conditions make it difficult for researchers to meet auditors and get auditor permission to be willing to be research respondents.
2. The questionnaire data in the study used only results from the perception of each auditor which can lead to the possibility if the information obtained does not reflect the real condition because each auditor's understanding of the question points in the questionnaire is less or different.
3. Reference to previous research on limited time pressure so that it is quite an obstacle in writing research.
4. The questions in the questionnaire used in the study only took the form of closed questions, so the study respondents could not channel their opinions to the maximum.

Implication

In accordance with a series of research processes that have been carried out, the implications in this research are:

1. For the literature, this research is expected to be a material that can help the development of science, especially in the field of accounting and auditing. Researchers also hope that this study can be an additional reference for further research related to the ability of public accountants in detecting fraud.
2. For audit practices, researchers hope that this *research* can help the audit process in understanding several factors that are able to improve the ability of auditors to detect fraud, so as to help increase the effectiveness of work in fraud detection.

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