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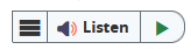


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# Determinants of Auditors Ability in Fraud Detection

Wahidahwati Wahidahwati & Nur Fadjrih Asyik

Article: 2130165 | Received 07 Aug 2022, Accepted 26 Sep 2022, Published online: 10 Oct 2022

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## Abstract

This study aims to examine the effect of auditor experience, auditor ethics, professional skepticism, and auditor personality type on fraud detection. This research was designed using a quantitative approach. Data analysis using multiple linear regression model with spss software. There are several tests carried out before carrying out data analysis. The analysis prerequisite tests include data validity, reliability,

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## 1. Introduction

It is important to do this because this study tries to compare the results of developed countries with developing countries, especially Indonesia, because in Indonesia there are still auditors who commit fraud with personal interests that have an impact on the workplace. Financial statements are documents that reflect the financial performance of a company during a certain period. Government financial statements and financial statements made by companies must be based on applicable financial standards and avoid material misstatements. Material misstatements that occur in the financial statements, according to the Statement of Auditing Standards No. 70, can be caused by errors or fraud. Fraud is an error that is done intentionally with the aim of making a profit by ignoring the losses that will be received by the other party. Meanwhile, an error is an error that is done unintentionally and does not aim to gain personal gain. Furthermore, the intentional errors/ fraud that were not disclosed could have a detrimental effect on the financial reporting process itself. Therefore, the company's/government's financial statements need to be examined by an independent party from outside the company, commonly called an auditor, which aims to provide reasonable assurance that the government's/company's financial statements have been protected from material misstatement, either intentional misstatement/ fraud or unintentional misstatements (Sudaryanto et al., 2022; Tjaraka et al., 2022; Utari, Iswoyo et al., 2021). Therefore, the task of an auditor is to provide assurance to interested parties that the financial statements have been prepared according to applicable standards and reflect the actual situation of a business entity.

The phenomenon that occurred in the report on the results of the examination of the regional government financial reports of East Java Province for the 2020 fiscal year, which obtained the results:

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## 2. Literature review and hypothesis development

### 2.1. Attribution theory

Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature, character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure, situations, difficulties or luck in work kade, in (Prasetyo, Aliyyah, Rusdiyanto, Syahrial et al., 2021; Utari, Iswoyo et al., 2021). Behavior that is caused internally is behavior that is believed to be under the personal control of the individual concerned while behavior externally is seen as the result of external causes that force the individual to behave (Abadi et al., 2021; Endarto, Taufiqurrahman, Indriastuty et al., 2021). The discussion of this attribution theory leads to the factors causing the occurrence of an event or events. Researchers use this attribution theory to find out what factors influence the auditor when doing an assignment, especially on the personal quality of the auditor itself. In this study, the quality of personal auditors is measured by the level of professional skepticism, ethical conduct, and experience that have an impact on the quality of their work in the organization.

### 2.2. Personality type theory

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### 2.3. Conceptual framework

This study aims to examine the effect of auditor's experience, auditor ethics, professional skepticism, and personality type of auditors on Auditor's ability to detect fraud. the conceptual framework of this research can be seen in Figure 1 as follows:

Figure 1. Conceptual framework.



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### 2.4. Hypothesis development

#### 2.4.1. The effect of auditor experience on fraud detection

Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person

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### 3. Research method

#### 3.1. Research sample

The research population is 156 Audit Board of the Republic of Indonesia auditors spread across various regional entities in East Java Province which has 38 district/city governments and 1 provincial government. The sampling technique used is by using a non-probability sampling approach, namely a sampling technique that does not provide equal opportunities for each part of the population to be used as research samples (Putri & Sudaryanto, 2018; Sudaryanto et al., 2019). In addition, the sample uses the Convenience Sampling technique, which is choosing a sample from population elements (people or events) whose data is easy to obtain. This sampling method was chosen based on the difficulty of the auditor's willingness to be used as a research sample. analysis technique using multiple linear regression with SPSS software which is used to analyze the data in this study. One of the regression solving procedures, SPSS has a high degree of flexibility in research that relates theories, concepts, and data that can be done to the variables in the study.

#### 3.2. Variable operational definition

##### 3.2.1. Auditor experience

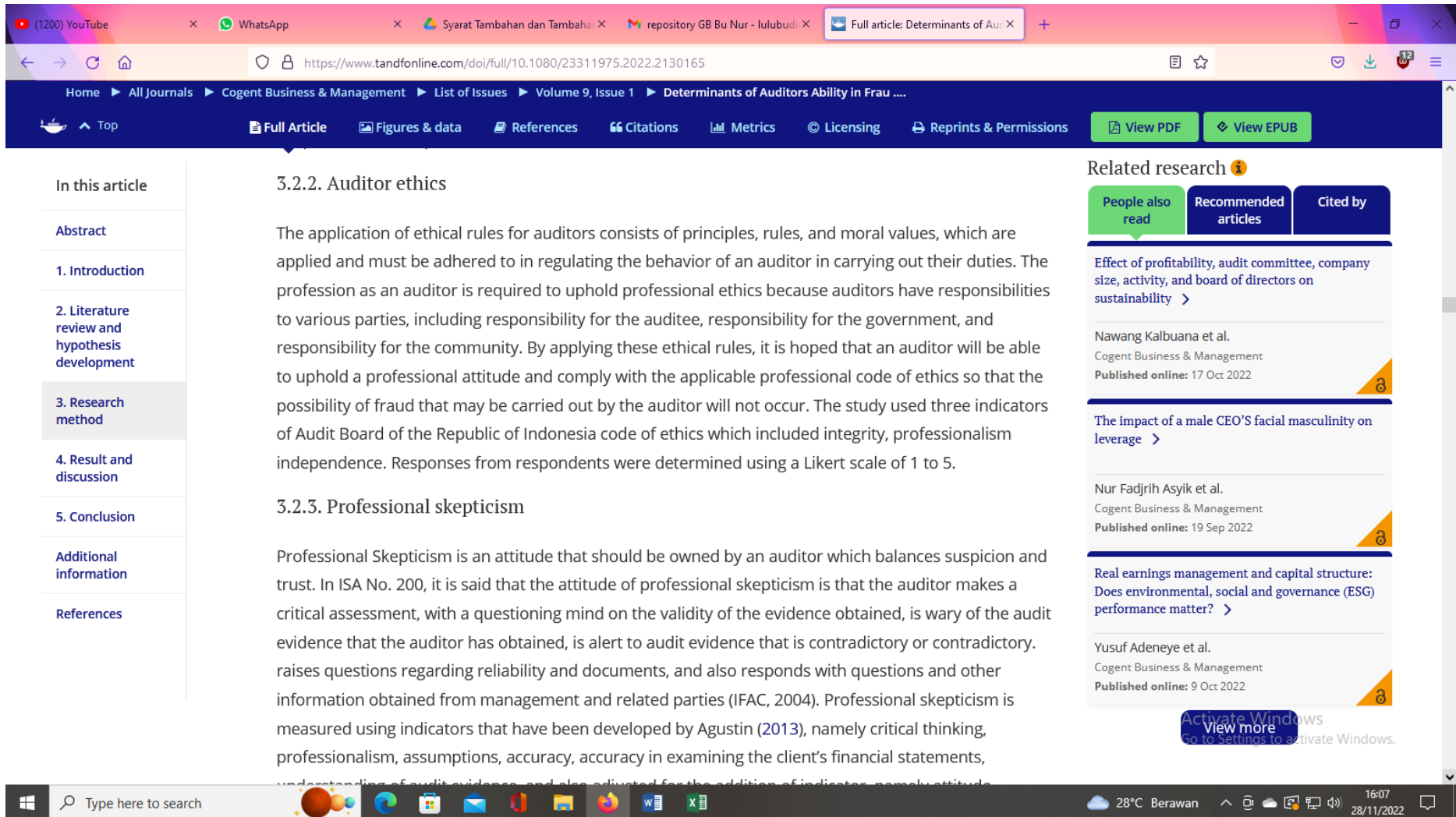
Experience is a real activity that has been carried out by the auditor where audit experience is seen from the length of time the auditor has worked. Auditor experience in work can expand work ability. The more

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### 3.2.2. Auditor ethics

The application of ethical rules for auditors consists of principles, rules, and moral values, which are applied and must be adhered to in regulating the behavior of an auditor in carrying out their duties. The profession as an auditor is required to uphold professional ethics because auditors have responsibilities to various parties, including responsibility for the auditee, responsibility for the government, and responsibility for the community. By applying these ethical rules, it is hoped that an auditor will be able to uphold a professional attitude and comply with the applicable professional code of ethics so that the possibility of fraud that may be carried out by the auditor will not occur. The study used three indicators of Audit Board of the Republic of Indonesia code of ethics which included integrity, professionalism independence. Responses from respondents were determined using a Likert scale of 1 to 5.

### 3.2.3. Professional skepticism

Professional Skepticism is an attitude that should be owned by an auditor which balances suspicion and trust. In ISA No. 200, it is said that the attitude of professional skepticism is that the auditor makes a critical assessment, with a questioning mind on the validity of the evidence obtained, is wary of the audit evidence that the auditor has obtained, is alert to audit evidence that is contradictory or contradictory. raises questions regarding reliability and documents, and also responds with questions and other information obtained from management and related parties (IFAC, 2004). Professional skepticism is measured using indicators that have been developed by Agustin (2013), namely critical thinking, professionalism, assumptions, accuracy, accuracy in examining the client's financial statements, understanding of audit evidence, and also adjusted for the addition of indicator, namely attitude

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### 3.2.4. Personality type

Personality is defined by Gordon Allport in (Noviyanti, 2008) as an organic organization within the individual who has a psychological system that determines his unique adjustment to his environment. Thus, personality type is a person's adjustment to the environment according to his way. In other words, personality is the unique ways that individuals react to and interact with others. In this study, a person's personality type was measured using the Myers Briggs Type Indicator. The indicator for the personality type variable consists of 40 question items developed by Nasution and Fitriany; Mudrika (2011). Of the 40 statement items contained in the questionnaire, 5 statement items describe each preference. The auditor is asked to choose one of the two contradictory statements between 4 pairs of preferences that correspond to the auditor's personality type. Auditors with Sensing-Thinking and Intuition-Thinking personality types were given a score of 1, and auditors with other personality types were given a score of 0.

### 3.2.5. Fraud detection

Fraud detection is a process to be able to find or disclose deviant actions that are carried out intentionally and result in misstatement of a financial statement. Fraud detection includes the identification of fraud indicators that require follow-up by the auditor to conduct an investigation. Fraud detection in this study was measured using indicators from Koroy (2008) developed by Simanjuntak et al. (2015) where the indicators of fraud detection are understanding the internal control system, characteristics of fraud, audit environment, audit methods, forms of fraud, and testing documentation. and personal. Responses from respondents are determined by a Likert scale of 1 to 5.

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### 3.3. Data analysis technique

#### 3.3.1. Validity test and reliability test

The data obtained from the questionnaire was tested to ensure the research data was valid and reliable.

#### 3.3.2. Classic assumption test

The classical assumption tests carried out in this study were the normality test, the multicollinearity test, and the heteroscedasticity test.

#### 3.3.3. Hypothesis test

Multiple linear regression analysis is used to determine the effect of more than one independent variable with the dependent variable (Sugiyono, 2014). This study examines the effect of auditor experience, auditor ethics, professional skepticism and auditor personality type affect the auditor's ability to detect fraud. The formula used is as follows:

$$PK = a + b1PA + b2PAE + b3SP + b4TK + e$$

### 4. Result and discussion

#### 4.1. Descriptive statistics

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## 4. Result and discussion

### 4.1. Descriptive statistics

Variable descriptive statistical tests to provide an overview of the average (mean), standard deviation, minimum value, maximum value, and number of studies are presented in the Table 1 as follows:

Table 1. Descriptive statistic

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The table 1 shows the number of observations (N) was 57. From these 57 observations, the Auditors experience value minimum was .32, and the Auditors experience value maximum was 54, the mean value of 57 observations or the mean was of 45,16 with a standard deviation of 4,71. The table output variables Auditor ethics above shows the number of observations (N) was 57. From these 57 observations, the Auditor ethics value minimum was .33, and the Auditor ethics value maximum was 50, the mean value of 57 observations or the mean was of 43,70 with a standard deviation of 4,58. The table output variables Professional sceptism above shows the number of observations (N) was 57. From these 57 observations, the Professional sceptism value minimum was .37, and the Professional sceptism value maximum was 50, the mean value of 57 observations or the mean was of 44,07 with a standard deviation of 4,35. The table output variables Auditor personality type above shows the number of

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## 4.2. Data validity test

The validity of the data was tested using the Pearson Correlation test. The following is a validity test:

Table 2 shows results of the validity test it is known that all values of  $r$  arithmetic  $>$   $r$  table ( $r$  table is obtained from the formula  $n-2 = 57-2 = 55$  and  $df (n-2) = 0.05$ ) then the value of  $r$  count ( $55;0.05$ ) is 0.260. The table above shows that from all questions on each variable the value of  $r$  is calculated  $>$  0.260. So it is declared valid.

Table 2. Validity test results

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## 4.3. Reliability test

For reliability testing is carried out to determine whether the results of this questionnaire can be trusted or reliable. The following is a reliability test:

Table 3 shows the results of the reliability test, it is known that the Cronbrach's Alpha value of auditor experience is 0.840, the Cronbrach's Alpha value of the application of ethical rules is 0.927, the Cronbrach's Alpha value of professional skepticism is 0.943, the Cronbrach's Alpha value of fraud detection is 0.942. So it can be concluded that for all variables in this study have a value greater than

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#### 4.4. Classic assumption test

##### 4.4.1. Normality test

This normality test uses the Kolmogrof-Smirnof test, from this test it can be seen that the residual distribution is normal or not. The following is a normality test:

Table 4 shows the normality test result. Based on the Kolmogrov-Smirnov test, it has a significance value > 0.05 (5%), the conclusion is that all data are normal.

Table 4. Normality test result

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##### 4.4.2. Multicollinearity test

Multicollinearity testing is done by looking at the VIF and Tolerance numbers. The following is a multicollinearity test:

Table 5 shows the multicollinearity test. The results of the multicollinearity test show that the value for tolerance is > 0.1 and VIF < 10. So it can be said that the data in this study is free from multicollinearity. This means that there is no correlation between the independent variables in this study.

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### 5. Conclusion

Based on the results of the analysis and discussion, it can be concluded that the auditor's experience, auditor ethics, professional skepticism, and personality type have a positive effect on the auditor's ability to detect fraud, meaning that the higher and lower the auditor's experience, meaning that the higher and lower the auditor's ethics, professional skepticism, and the type of auditor's ethics. personality has an impact on increasing and decreasing the ability of auditors to detect fraud. The findings are empirically supported by attribution theory and personality type theory, attribution theory explains that how a person interprets an event that causes a person's behavior is determined by internal forces while personality type theory explains that personality is all real thoughts, feelings, and behaviors that are both realized and realized. or unconsciously. The findings empirically have implications for government and company policies by looking at these findings which explain that auditor experience, auditor ethics, professional skepticism, and personality type have a positive effect on the auditor's ability to detect fraud. This study has limitations that cannot be avoided. Disclosure of limitations aims to make this research understandable with a non-misleading interpretation. In addition, the disclosure of limitations also has the aim that further research can fill the blank space which is the limitation of this study. First, the research sample was only the auditors of the Financial Supervisory Board of East Java Province, so the generalization of the results of this study is still quite weak. Therefore, further research needs to expand the scope of the research sample in order to get better and wider research results. Second, this study develops a questionnaire model with questions and statements, so that there is a possibility of bias when respondents answer the questionnaire. Therefore, further research is expected to be able to develop a questionnaire using case examples. Finally, further research is expected to develop this

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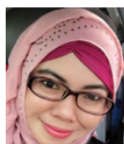
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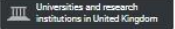
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