

THE INFLUENCE OF AUDIT EXPERIENCE AND PROFESSIONAL SKEPTICISM ON THE AUDITOR'S ABILITY TO DETECT FRAUDS (Study at the Inspectorate of Southeast Sulawesi Province)

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Abstract: This study aims to examine and analyze the effect of audit experience and professional skepticism on auditors' ability to detect fraud. This study used a saturated sampling technique, totaling 38 samples consisting of the First Expert Auditor, the Young Expert Auditor, the First Government Supervisor, the Intermediate Government Supervisor and the Young Government Supervisor at the Inspectorate of Southeast Sulawesi Province. The data collection method used a questionnaire. Methods of data analysis using multiple linear regression analysis with the help of the IBM SPSS Statistics Version 22 software application. The results of this study indicate that (1) Audit's experience has a positive but insignificant effect on the Auditor's ability to detect fraud. (2) Professional Skeptics have a significant effect on the ability of auditors to detect fraud. (3) Audit Experience and Professional Skepticism have a significant effect on the ability of auditors to detect fraud. The conclusion of this research is that the higher the audit experience for the auditors of the Inspectorate of Southeast Sulawesi Province is good but has not been able to detect fraud so that if the auditor's ability to detect fraud is improved, it will be better, as well as the higher professional skepticism it will increase the auditor's ability to detect fraud and The higher the audit experience and skepticism of an auditor, the more auditors are able to detect fraud.

Keywords: Audit Experience, Professional Skepticism, Fraud.

I. INTRODUCTION

Decentralization as a form of regional autonomy implementation in accordance with Law Number 23 of 2014 concerning Regional Government has now provided broad freedom to regions to manage and manage their own households. This freedom has consequences for abuse of authority. In the implementation of free government, there is a tendency for acts of abuse of authority, where

government officials can act freely in accordance with their policies. This is the substance of the catalyst and facilitator in order to achieve development goals and objectives so that there is no misuse.

The government as a catalyst certainly needs a strong commitment to all parties in order to carry out sustainable development with the expected targets. One form of strong commitment that must be carried out by the Regional Government is the form of implementing transparent and accountable financial accountability report management in accordance with the principles of good governance, meaning that the implementation is believed to be carried out appropriately in accordance with applicable standards so as to avoid mistakes or fraud in its management (Waluyo , 2011).

Fraud is a violation concept that has a broad perspective. The Association of Certified Fraud Examiners (ACFE) states that fraud is an unlawful act committed deliberately for a specific purpose by people from within or outside the organization for personal or group gain that directly or indirectly harms other parties (Yudistira, et al. 2017). According to Sawyer, Mortimer, & Scheiner (2016: 142) fraud is an act of fraud that includes various irregularities and illegal acts characterized by deliberate fraud by individuals or groups with the aim of gaining profit. This is in line with Thoyibatun's (2018) research that fraud is certain behaviors that tend to have a direction that deviates from the main or main principles of accounting. According to the Association of Certified Fraud Examiners, fraud consists of fraudulent reports, misuse of assets, and corruption

The Indonesian nation is in reformation facing challenges related to the problems of fraud, collusion, nepotism and other embezzlement. The fraud problem is in an objectively documented verification process that is systematically documented to obtain and evaluate evidence to determine whether the activities, events and conditions, systems or information are in accordance with the audit criteria, and communicate the results of the process to the client (Thoyibatun, 2018).

Transparency International Indonesia in 2019 released the Corruption Perceptions Index (CPI) Indonesia is in position 85 out of 180 countries surveyed with a score of 40 out of the highest score of 100 (www.mediatransparency.com). The survey results show that the level of corruption in Indonesia is one of the countries with a fairly high level of corruption. With the fraud that occurs, of course it must be handled, by him every company, organization, and government agency needs an auditor to conduct an examination of the financial reports that have been prepared by management.

In general, fraud can be defined as a criminal act committed intentionally by a person or persons in the form of fraud / irregularity or unlawful fraud in order to gain or cause loss to an organization. Fraud is an act that contains elements of intent, intention, benefits oneself or others, fraud, concealment or embezzlement, and misuse of trust with the aim of obtaining illegal benefits. Fraud can be in the form of money, goods / assets, services, not paying for services performed by one or more individuals. Several cases of domestic fraud have occurred in recent years. Examples of cases of fraud that occur in Indonesia are as follows:

The ability of internal auditors to detect fraud can be seen from the results of the government external auditors, namely the Supreme Audit Agency (BPK) on the presentation of Regional Government Financial Reports (LKPD). The fact that the auditor's oversight function has not run optimally is shown in the Audit Results Report (LHP) Semester 1 of 2019 BPK of the Republic of Indonesia against 542 LKPD shows that there is a finding of non-compliance with statutory provisions including non-compliance which can result in losses, as many as 4,001 problems of Rp. 2.19 trillion and 2.258 administrative irregularities issues.

The BPK representative of Southeast Sulawesi province in the Audit Result Report (LHP) on compliance with legislation number: 30.C / LHP / XIX.KDR / 05/2019 also found findings related to non-compliance with fraud and non-compliance in testing compliance with laws and regulations. to the provincial government of Southeast Sulawesi. The results of the audit findings indicate imbalances

regarding compliance with laws and regulations that can lead to events that are detrimental to society, so that internal auditors are required to detect fraud that occurs.

Reporting from (<https://nasional.sindonews.com>), many internal auditors at the Inspectorate are not independent, KPK Deputy Chair Alexander Marwata on Friday (15/9/2017) delivered at the KPK building, assessing Internal Auditors at the Inspectorate Many regions are not independent and are entangled in corruption cases, because most of the inspectorates are chosen by regional heads who are not good, have no integrity, and are not committed, and appoint inspectors according to their taste. The regional head chooses an inspectorate that is able to protect his interests. With this, the Inspectorate's current performance is very reasonable if there are many corruption cases. Marwata conveyed that structural improvements must be carried out immediately and strengthened in order to prevent corruption and the inspectorate will become an independent institution.

The phenomenon that occurs at the Inspectorate of Southeast Sulawesi Province can be seen from the findings of the Inspectorate of Southeast Sulawesi Province in the following table:

Table 1
Numbers of inspectorate findings of Sulawesi Tenggara Province

No	Findings Group	Finding Years		
		2016	2017	2018
1.	Events that harm the state	51	46	62
2.	Payment Obligation to the state	12	3	5
3.	Violation of the prevailing Laws	25	96	15
4.	Violation of applicable work procedures	5	5	4
5.	Derivation and provision for budget impementation	1	4	3
6.	Barriers to project smoothness	4	3	9
7.	Barriers to the smoothness of main duties	71	31	36
8.	Administrative weaknesses	71	26	120
9.	Unprocessed services to the community	1	0	1
10.	Other examination findings	7	0	0

Table 1.1 shows that there are 51 groups of incidents that harm the state and society in 2016, then in 2017 it decreased to 46 findings, then in 2018 there was an increase of 62 findings. In addition, the group finding violations of statutory regulations is also a phenomenon. In 2016 there were 25 findings, in 2017 there were 96 findings and in 2018 there were 15 findings ..

The role of the researcher chooses the Inspectorate of Southeast Sulawesi Province as the object of research because the Inspectorate is one of the Government Internal Supervisory Apparatus (APIP). Auditor who works in the inspectorate is a position that has the scope, duties, responsibilities and authority to supervise government agencies. The reason why this research chooses the inspectorate as the object is because in carrying out its duties the inspectorate does not directly judge the mistakes of the auditors, but also provides guidance and guidance. It is of interest to examine whether auditors who work in the inspectorate of Southeast Sulawesi have worked professionally, which is seen from the auditors' ability to detect fraud.

II. LITERATURE REVIEW AND HYPOTHESIS

1. Audit Experience

Audit experience is the experience of auditors in examining financial reports in terms of both the length of time and the number of assignments that have been performed. Experience is very important in the context of the obligation of an examiner to fulfill his / her duty to meet the standards of complaint. The more experience an auditor has, the more appropriate the consideration of the level of materiality in the financial statements will be. In addition, the higher the level of experience of an auditor, the better the views and responses to the information contained in the financial statements, because the auditors have done a lot of their duties or have examined the financial statements a lot (Novanda, 2012).

The indicators of auditor experience variables are as follows:

- a. Auditor length of work
- b. The number of inspection tasks

2. Professional Skepticism.

Audit evidence is collected and assessed during the audit process, so that during the audit process an auditor must apply professional skepticism. Professional auditors should apply professional skepticism so that the audit report can be trusted by people who need it and can reduce doubts in it.

According to Arens, et al (2015) an auditor needs to maintain a questioning mind during the audit to identify the risk of fraud and evaluate audit evidence critically so that with the presence of skepticism, the auditor can prevent and detect fraud that has an impact on regional losses.

Auditors who are skeptical will not just accept the explanation from the client, but will ask questions to get reasons, evidence, and confirmation regarding the object of the problem (Noviyanti, 2008). An auditor in carrying out an audit assignment in the field should not only follow the audit procedures stated in the audit program, but must also be accompanied by an attitude of professional skepticism.

Indicators for the variable professional skepticism are:

- a. The mindset that is always wondering
- b. Delay in decision making
- c. Search for knowledge
- d. interpersonal understanding
- e. confidence
- f. determination

3. Fraud detection.

The Criminal Code (KUHP) in Theodorus Tuanakotta (2018: 194-195) states several articles that cover the definition of fraud, such as:

- a. Article 362 concerning theft (the definition of the Criminal Code: "taking something, which is wholly or partly owned by another person, with the intention of being illegally owned")
- b. Article 368 concerning extortion and threats (definition of the Criminal Code: "with the intention of benefiting oneself or another person against the law, forcing someone with violence or threats of violence to give something, which is entirely or partly the property of that person or other person, or so that create debt or write off receivables ")
- c. Article 372 concerning Embezzlement (the definition of the Criminal Code: "Intentionally and illegally owning something that is wholly or partly owned by another person, but which is in his power not because of a crime")

- d. Article 378 concerning Fraudulent Acts (definition of the Criminal Code: "with the intention of benefiting oneself or another person against the law, by using a false name or fake martabar, with trickery, or a series of lies, to move other people to hand over something to him or give a debt or write off receivables ")

From the above understanding it can be concluded that fraud is an act that violates the law and is carried out deliberately with the intention of benefiting oneself, resulting in losses to other parties.

The indicator of the auditor's ability to detect fraud can be measured by two indicators (Octavia, 2014), consisting of:

- a. Knowledge of cheating
- b. Ability in the detection stage

Based on the explanation of the theory above, the hypothesis is proposed as follows:

H1: Audit experience has a significant effect on the ability of the auditors in Detecting Fraud.

H2: Professional Skepticism has a significant effect on the Auditor's Ability to Detect Fraud.

H3: Audit Experience and Professional Skepticism have a significant effect on Audit Ability in Detecting Fraud.

III. RESEARCH METHOD

The object of this research is the influence of audit experience and professional skepticism as independent variables and the ability of auditors as the dependent variable in the Inspectorate of Southeast Sulawesi Province, which is one of the SKPDs within the Southeast Sulawesi Provincial Government, which has the main task and function of overseeing regional financial management. .

A population is a complete collection of elements that are similar but can be distinguished by their characteristics. The population in this study were all 39 Expert Auditors, Young Expert Auditors, First Government Supervisors, Middle Government Supervisors and Young Government Supervisors at the Inspectorate of Southeast Sulawesi Province, which amounted to 39. Census method. According to Kuncoro (2003), census is a sampling technique in which all populations are sampled, this is done because the population is relatively small. Sampling with this method allows the author to perform statistical calculations to determine the relationship between the two variables to be studied.

The following is a breakdown of the number of research samples:

Tabel 2

List of Research samples at the Inspectorate of Southeast Sulawesi Province

No.	Position	Total
1.	First Expert Auditor	7
2.	Young Expert Auditor	12
3.	First Government Supervisor	6
4.	Intermediate Government Supervisor	8
5.	Young Government Supervisor	6
Total		39

The data sources used are primary data and secondary data. Primary data is data obtained by field surveys using all original data collection methods. In this study, an open questionnaire was used, which was filled in by respondents who were the objects of this study, namely Auditors and Supervisors at the Inspectorate of Southeast Sulawesi Province. Secondary data is data that has been collected by

data collection agencies and published to the data collector community (Mudrajad Kuncoro, 2003). In this study, secondary data in the form of profiles, history, and main tasks and functions of the Inspectorate of Southeast Sulawesi Province, as well as data obtained from journals, theses, and reference books.

Data collection techniques include a questionnaire or questionnaire and documentation. To determine the value of the questionnaire answers for each of the questions asked with a Likert scale modification which has a score of 1 to 5. With a score of 5 (SS = Very Often), 4 (S = Often), 3 (P = Never), 2 (HTP = Almost never) and 1 (TP = never). Furthermore, documentation is used to obtain data about an overview of the research location. While the data processing methods used are editing, tabulation and data interpretation. The data analysis method used in this research is descriptive analysis method and inferential analysis. The descriptive analysis used is the percentage descriptive analysis. Furthermore, the criteria for interpreting the questionnaire scores used are numbers 90% - 100% = very good, numbers 80% - 89% = good, numbers 70% - 79% = good enough, numbers 60% - 69% = not good, and numbers < 59% = not good (Riduwan, 2008). Furthermore, in testing the hypothesis to find out each influence of the independent variables either partially or simultaneously on the dependent variable with the following criteria:

1. To determine the t table value, a significance level of 5% is determined:
 - a. If the value of $t_{count} > t_{table}$ or a significance value $< \alpha = 0.05$, it means that the independent variable has a partial influence on the dependent variable.
 - b. If the value of $t_{count} < t_{table}$ or a significance value $> \alpha = 0.05$, it means that the independent variable does not have a partial effect on the dependent variable.
2. To determine the F table value, it is determined with a significance level of 5%:
 - a. If the value of $F_{count} > F_{table}$ or a significance value $< \alpha = 0.05$, it means that the independent variable has a simultaneous influence on the variable
 - b. If the value of $F_{count} < F_{table}$ or significance value $> \alpha = 0.05$, it means variable independent does not have a simultaneous influence on the dependent variable.

The relationship between these variables can be described in the following equation:

$$Y = a + b_1 X_1 + b_2 X_2 + \epsilon$$

Note: Y = Detecting Fraud
a = Constant value
X1 = Audit Experience
X2 = Professional Skepticism
b1, b2 = the regression coefficient of each variable

III. RESULTS AND DISCUSSION

Result

The data of this research, from the results of the answers to the questionnaires distributed to respondents namely auditors of the Inspectorate of Southeast Sulawesi Province, amounting to 38 questionnaires.

Descriptive Analysis

The audit experience variable according to the Financial Audit Standards (SPKN), the indicators in this study are as follows: The length of work of the auditors and the number of audit tasks. Recapitulation of the results of the respondents as follows:

Table 3
Recapitulation of respondent's answers to audit experience variables (X1)

Item	Respondent's Answers Frequency (f) & Percentage (%)										Rata-Rata Skor	Kategori
	STS (1)		TS (2)		N (3)		S (4)		SS (5)			
	F	%	F	%	F	%	F	%	F	%		
X1.1.1	0	0,00	0	0,00	5	13,16	24	63,16	6	15,79	4,03	Baik
X1.1.2	0	0,00	0	0,00	3	7,895	24	63,16	7	18,42	4,11	Baik
X1.1.3	0	0,00	4	10,526	15	39,474	5	13,158	15	13,158	3,66	Baik
Auditor Average Length of Work (X1.1)											3,93	Baik
X1.2.1	0	0,00	0	0,00	1	2,632	28	73,68	6	15,79	4,14	Baik
X1.2.2	0	0,00	0	0,00	13	34,21	15	39,47	7	18,42	3,83	Baik
X1.2.3	0	0,00	0	0,00	17	44,737	12	31,589	6	15,789	3,69	Baik
Average Indicator Number of Inspection Tasks (X1.2)											3,89	Baik
Average Audit Experience Variables (X1)											3,91	Baik

Source : Primary data processed by year 2020.

The variable of professional skepticism, the indicators in this study are as follows: 1) A questioning mindset, 2) Delay in decision making, 3) Seeking knowledge, 4) Interpersonal understanding, 5) Confidence and 6) determination, Recapitulation of respondent results as follows:

Table 4
Recapitulation of respondents' answers on the variable of professional skepticism (X2)

Item	Respondents' answer frequency (f) & Percentage (%)										Average Score	Category
	STS (1)		TS (2)		N (3)		S (4)		SS (5)			
	F	%	F	%	F	%	F	%	F	%		
X2.1.1	0	0,00	0	0,00	7	18,42	17	44,74	11	28,94	4,11	Good
X2.1.2	0	0,00	0	0,00	5	13,16	24	63,16	6	15,79	4,03	Good
X2.1.3	0	0,00	0	0,00	9	23,68	20	52,63	6	15,79	3,91	Good
Average indicator of a wonder min set (X2.1)											4,02	Good
X2.2.1	0	0,00	0	0,00	8	21,05	24	63,16	3	7,89	3,86	Good
X2.2.2	0	0,00	0	0,00	3	7,89	27	71,05	5	13,16	4,06	good
X2.2.3	0	0,00	0	0,00	8	21,05	16	42,11	11	28,95	4,09	good
Average indicators of delay in decision making (X2.2)											4,00	good
X2.3.1	0	0,00	0	0,00	5	13,16	19	50,0	11	28,9	4,17	good

								0		5		
X2.3.2	0	0,00	0	0,00	4	10,53	25	65,7 9	6	15,7 9	4,06	good
X2.3.3	0	0,00	0	0,00	6	15,79	23	60,5 3	6	15,7 9	4,00	good
Average knowledge seeking indicators (X2.3)											4,08	good
X2.4.1	0	0,00	0	0,00	7	18,42	20	52,6 3	8	21,0 5	4,03	good
X2.4.2	0	0,00	0	0,00	10	26,32	19	50,0 0	6	15,7 9	3,89	good
X2.4.3	0	0,00	0	0,00	5	13,16	23	60,5 3	7	18,4 2	4,06	good
Average interpersonal understanding indicators (X2.4)											3,99	good
X2.5.1	0	0,00	0	0,00	11	28,95	17	44,7 4	7	18,4 2	3,91	good
X2.5.2	0	0,00	0	0,00	7	44,74	21	55,2 6	7	18,4 2	3,91	good
X2.5.3	0	0,00	0	0,00	4	28,95	22	57,8 9	9	23,6 8	3,89	good
Average confidence indicators (X2.5)											3,90	good
X2.6.1	0	0,00	0	0,00	11	28,95	17	44,7 4	7	28,9 5	3,89	good
X2.6.2	0	0,00	0	0,00	7	18,42	21	55,2 6	7	36,8 4	4,00	good
X2.6.3	0	0,00	0	0,00	4	10,53	22	57,8 9	9	34,2 1	4,14	good
Average persistence indicators (X2.6)											4,01	good
Average professional skeptic variable (X2)											4,00	good

Source : Primary data processed by year 2020.

The variable of the auditor's ability to detect fraud consists of 2, namely: (1) Knowledge of fraud, and (2) Ability to detect fraud. This variable consists of 10 statement items from 2 indicators.

Tabel 5
Recapitulation of respondents' answers on the auditor's detection ability fraud(Y1)

Item	Response answers frequency (f) & Percentage(%)										Score Average	Category
	STS (1)		TS (2)		N (3)		S (4)		SS (5)			
	F	%	F	%	F	%	F	%	F	%		
Y1.1.1	0	0,0 0	0	0,0 0	0	0,00	31	81,5 8	4	10,5 3	4,1 1	good
Y1.1.2	0	0,0 0	0	0,0 0	0	0,00	29	76,3 2	6	15,7 9	4,1 7	good
Y1.1.3	0	0,0	0	0,0	0	0,00	28	73,6	7	18,4	4,2	good

		0		0				8		2	0	
Average indicators of knowledge about fraud (Y1.1)											4,16	good
Y2.1.1	0	0,00	0	0,00	3	7,89	24	63,16	8	21,05	4,14	good
Y2.1.2	0	0,00	0	0,00	3	7,89	25	65,79	7	18,42	4,11	good
Y2.1.3	0	0,00	0	0,00	7	18,42	18	47,37	10	26,32	4,09	good
Y2.1.4	0	0,00	0	0,00	3	7,89	25	65,79	7	18,42	4,11	good
Y2.1.5	0	0,00	0	0,00	0	0,00	26	67,42	9	23,68	4,26	Very good
Y2.1.6	0	0,00	0	0,00	2	5,26	24	63,16	9	23,68	4,20	good
Y2.1.7	0	0,00	0	0,00	2	5,26	21	55,26	12	31,58	4,29	Very good
Average indicator capability in detection (Y1.2)											4,17	good
Average variable auditor ability detect cheating (Y1)											4,16	good

Source : Primary data Processed by year 2020

The results of the correlation coefficient and Cronbach alpha to test the validity and reliability of using the statement items from the variable indicators are as follows:

Table 6
Recapitulation of validity and reliability test results

Variable	Variable indicator	Item	Correlation coefficient	Sig.	information	Cronbach Alpha	information
Audit Experience (X1)	Auditor Working Hours (X1.1)	X1.1.1	0,830	0,00	Valid	0,853	Reliabel
		X1.1.2	0,737	0,00			
		X1.1.3	0,882	0,00			
	Number of Examination tasks (X1.2)	X1.2.1	0,728	0,00	Valid	0,872	Reliabel
		X1.2.2	0,849	0,00			
		X1.2.3	0,885	0,00			
	Minset that is	X2.1.1	0,917	0,00	Valid	0,932	Reliabel

Professional Skepticism (X2)	always wondering (X2.1)	X2.1.2	0,836	0,00			
		X2.1.3	0,908	0,00			
	Delay of retrieval decision (X2.2)	X2.2.1	0,808	0,00	Valid	0,865	Reliabel
		X2.2.2	0,794	0,00			
		X2.2.3	0,828	0,00			
	Seeking knowledge (X2.3)	X2.3.1	0,836	0,00	Valid	0,896	Reliabel
		X2.3.2	0,885	0,00			
		X2.3.3	0,816	0,00			
	Interpersonal understanding (X2.4)	X2.4.1	0,849	0,00	Valid	0,915	Reliabel
		X2.4.2	0,882	0,00			
		X2.4.3	0,865	0,00			
	Confidence (X2.5)	X2.5.1	0,906	0,00	Valid	0,900	Reliabel
		X2.5.2	0,850	0,00			
		X2.5.3	0,778	0,00			
	Determination (X2.6)	X2.6.1	0,882	0,00	Valid	0,924	Reliabel
X2.6.2		0,878	0,00				
X2.6.3		0,876	0,00				
Auditor ability to detect fraudulent tendencies (Y1)	Knowledge about cheating (Y1.1)	Y1.1.1	0,857	0,00	Valid	0,953	Reliabel
		Y1.1.2	0,882	0,00			
		Y1.1.3	0,879	0,00			
	Capability in the detection stage (Y1.2)	Y1.2.1	0,857	0,00	Valid	0,955	Reliabel
		Y1.2.2	0,844	0,00			
		Y1.2.3	0,666	0,00			
		Y1.2.4	0,813	0,00			
		Y1.2.5	0,669	0,00			
		Y1.2.6	0,808	0,00			
		Y1.2.7	0,822	0,00			

Source :Primari data processed by year 2020

This decision was taken because the Pearson correlation value > 0.30 with a significant level < 0.05 and the correlation coefficient value from the results of Cronbach alpha > 0.60. So it can be concluded that all statement items used as instruments in this study are valid and reliable, or it can be said that the questionnaire used is worthy of being used as an instrument to measure each variable.

Classic assumption test

The normality test is carried out to determine whether in the regression model the dependent variable and the independent variable both have a normal distribution or not. A good regression model is to have normal or near normal data distribution.

Figure1

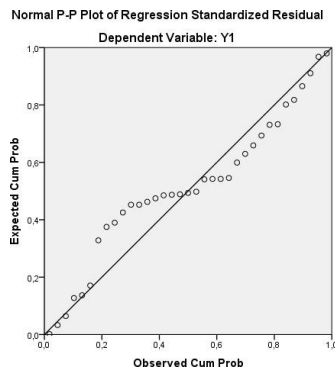
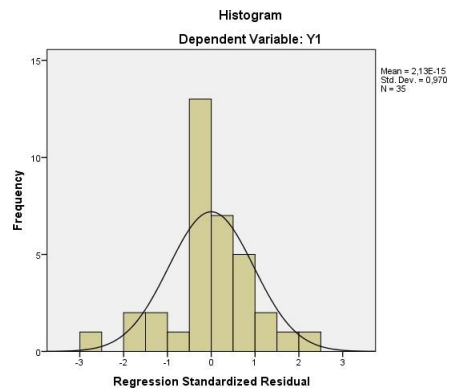


Figure2



Sumber : Hasil output IBM SPSS 22, data primer diolahtahun 2020

By looking at the appearance of the histogram graph and the normal P-plot graph above, it can be concluded that the histogram graph provides a distribution pattern that is close to normal. While on the normal P-Plot chart, it can be seen that the data spreads around the diagonal line, and the distribution follows the direction of the diagonal line. This shows the data follows a normal distribution. So that the regression model is suitable to be used for predicting audit quality based on the independent variables.

Multicollinearity test aims to test whether the regression model found a correlation between independent variables. To detect the presence or absence of multicollinearity in the regression, it is seen from the relationship between the independent variables indicated by the Tolerance number and the Variance Inflation Factor (VIF).

Table 7
Recapitulation of multi correlation test result

Research variable	Tolerance	VIF
Audit experience (X_1)	0,836	1,196
Professional Skepticism (X_2)	0,836	1,196

Source : IBM SPSS 23 output, Primary data processed in 2020

The tolerance number for each variable is above 0.10, namely 0.836, so this research does not occur multicollinearity. In addition to the tolerance number, the number on the VIF is also below 10 from the table above the VIF of 1.196 which indicates that there is no multicollinearity.

The autocorrelation test in this study was carried out using the Durbin Watson test. The Durbin Watson value, which is between -2 and +2, indicates a value that is not affected by autocorrelation problems.

Table 8
Recapitulation of Autocorrelation
Model Summary Test Results b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.475 ^a	.226	.178	.43727	1.251

Sumber : Hasil output IBM SPSS 23, data primer diolah tahun 2020

Based on the output summary, the Durbin-Watson (D-W) number is 1.251, where the number is between -2 to +2 which means that there is no autocorrelation.

From the results of the scatterplot image output, it is found that the point crosses the middle and does not have a regular pattern. So it can be concluded that the independent variable above does not occur heteroscedasticity or is homoscedasticity.

Hypothesis testing

The results of hypothesis testing prove whether the variable time budget pressure and dysfunctional behavior partially and simultaneously have an influence on audit quality. To prove this, the t test and f test were used. A summary of the results of the t test, f test, and coefficient of determination is presented in the following table:

Table 9
Summary of t test, f test and coefficient of determination

Persamaan							
Variabel	Thitung	ttabel	Sig.	Fhitung	Ftabel	Sig.	R.Square
X1	.534	2.030	0.534	4.671	2,87	0,00	0,226
X2	2.535	2.030	0.016				

Based on 9 shows that the t-count for the audit experience variable is equal to 0.534 > from the t-table, which is 2.030 or with a significance level of 0.035 < from $\alpha = 0.05$, so from the test results it can be concluded that H1 is accepted or H0 is rejected. This shows that the audit experience partially but not significantly affects the ability of auditors to detect fraud at the Inspectorate of Southeast Sulawesi Province.

Based on Table 9 shows that the t-count for the professional skepticism variable is 2,535 > from the t-table, which is 2,030 or with a significance level of 0.016 < from $\alpha = 0.05$, then from the test results it can be concluded that H1 is accepted or H0 is rejected. This shows that the variable professional skepticism partially and significantly affects the ability of auditors to detect fraud at the Inspectorate of Southeast Sulawesi Province.

Based on Table 9 shows that F count = 10.640 > F table = 2.87 with a sig value. = 0.00 is less than the value of $\alpha = 0.05$. So from the test results it can be concluded that H3 is accepted or H0 is rejected. This shows that audit experience and professional skepticism together have a significant effect on the ability of auditors to detect fraud at the Inspectorate of Southeast Sulawesi Province.

Based on table 11, it can be seen that the amount of $R^2 = 0.226$, this shows that the direct influence of X_1 , X_2 , on Y is 22.6% or in other words the contribution of the variable Audit Experience (X_1) and Professional Skepticism (X_2) on Auditor Ability. in Detecting fraud (Y) amounted to 22.6%.

Discussion

1. The effect of audit experience and professional skepticism on the ability of auditors to detect fraud

The results of hypothesis testing show that the t count for the audit experience variable is 0.534 greater than the t table, which is 2.030 with a sig. = 0.0534 less than the $\alpha = 0.05$ and the determination coefficient value of 0.229 or 22.9%. That is, this explains that experience alone is not sufficient to assist auditors in carrying out their duties, especially in detecting fraud. Experienced auditors will find it easier to detect fraud with the support of competencies and other attitudes. Experience will help the auditor to identify mistakes, detect problems and analyze problems or fraud. However, an auditor cannot be said to be experienced, only seen from the length of time an auditor has worked or carried out his duties.

Experience is very important in terms of an examiner's obligation to fulfill his / her duties to meet audit standards. The more experience an auditor has, the more appropriate the consideration of the level of materiality in the financial statements will be. In addition, the higher the level of experience of an auditor, the better the views and responses to the information contained in the financial statements, because the auditor has done a lot of his duties or has examined the reports a lot of finance (Novanda, 2012).

This result does not support the first hypothesis, namely that audit experience has a significant effect on the ability of auditors to detect fraud at the Inspectorate of Southeast Sulawesi Province. The factor that causes the audit experience to have an effect but not significant is the existence of another factor, namely competence. So that the results of this study indicate that the audit experience variable has an effect on but not significant on the ability of auditors to detect fraud.

2. The Influence of Professional Skepticism on the Auditor's Ability to Detect Fraud

The results of hypothesis testing show that the t -count for professional variables is 2.535 > from the t -table, which is 2.030 or with a significance level of 0.00 <from $\alpha = 0.05$, so from the test results it can be concluded that H_1 is accepted or H_0 is rejected. This shows that the variable professional skepticism partially and significantly influences the ability of auditors in fraud tendency of fraud at the Inspectorate of Southeast Sulawesi Province.

The professional skepticism of auditors at the Inspectorate of Southeast Sulawesi Province was good. This can be seen from the average score of respondents' responses to this item which are in the good category. Auditors who have a skeptical attitude are more likely to find fraud because they do not easily believe the evidence and conduct critical evaluations of the adequacy and relevance of audit evidence and information. Therefore, in carrying out their duties as an auditor, they must examine and test evidence, the auditor must understand the information provided and of course take action on the evidence provided.

3. The Effect of Audit Experience and Professional Skepticism on the Auditor's Ability to Detect Fraud

The results of hypothesis testing show that the significant level F has a sig value= 0.00 is smaller than the value of $\alpha = 0.05$ or F count = 10.640 > F table = 2.87. So from the test results it can be concluded that H_3 is accepted or H_0 is rejected. This shows that audit experience and professional

skepticism together have a significant effect on the ability of auditors to detect fraud at the Inspectorate of Southeast Sulawesi Province.

The indicator of capability in the detection stage at the Inspectorate of Southeast Sulawesi Province is good. In conducting an audit assignment, of course, the main thing to do is to evaluate the internal control of an organization to be examined and the auditor must also understand the organizational environment, such as the philosophy and operating style of the employees. As an auditor, in carrying out an audit assignment, of course, he must identify the forms of fraud that occur and the factors that underlie the perpetrators of fraud. Therefore, identification of the forms of fraud that occurs is included in the audit program. After the audit assignment is complete, of course the auditor will communicate the results of the identification of fraud and of course will provide recommendations to the auditee.

Audit experience and professional skepticism can assist auditors in detecting fraud that occurred at the Inspectorate of Southeast Sulawesi Province. It can be seen from the characteristics of respondents based on length of work, there are several auditors who are experienced in examining and testing evidence, this shows that experience can help auditors maintain their skepticism in order to detect fraud.

IV. CONCLUSIONS AND SUGGESTIONS

Conclusion

Based on the results of research and discussion, the following conclusions can be drawn:

1. Audit experience partially has a positive but insignificant effect on the Auditor's Ability to Detect Fraud at the Inspectorate of Southeast Sulawesi Province
2. Professional skepticism partially has a positive and significant effect on the Auditor's Ability to Detect Fraud at the Inspectorate of Southeast Sulawesi Province.
3. Audit Experience and Professional Skepticism simultaneously have a positive and significant effect on the Auditor's Ability to Detect Fraud at the Inspectorate of Southeast Sulawesi Province.

Suggestion

1. For agencies, it is hoped that the Inspectorate of Southeast Sulawesi Province can increase efforts to detect accounting fraud in achieving agency goals which can be done by increasing professional skepticism and audit experience so that the quality of the inspections carried out by the Inspectorate of Southeast Sulawesi Province is maintained.
2. The inspectorate must be more selective in determining which examiners / auditors will be assigned to each OPD, taking into account the examiner's colleagues, so that the implementation of the supervisory function is more optimal
3. Further researchers,
 - a. The limitations of this research are still limited to the object of research, namely the Inspectorate of Southeast Sulawesi Province, so that it is not well generalized. So that further researchers can expand the object of research, for example comparing with BPKP auditors.
 - b. This research can be continued by examining other variables that may affect audit quality but are not measured in this study, such as task complexity, competence and independence.

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