The Influence Of Professional Skepticism, Experience And Auditors Independence On The Ability To Detect Fraud

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Abstract: This research aims to test empirically the influence of professional skepticism, experience, and auditors independence on the auditors ability to detect fraud. The data collection done by distributing questionnaires to the respondents, that are auditors at the BPK was representative of the Province of East Java. Professional skepticism is measured using a scale of skepticism from Hurt (2010), experience is measured from the length of service as an auditor, independence is measured by indicators of professional independence from Sawyer (2006), ability to detect fraud is measured by fraud symptoms from Fullerton and DURTSCHI (2004). Result of the regression analysis indicate that each independent variable, that are professional skepticism, experience, and independence, partially has an effect on ability to detect fraud. The implication of this study is that BPK auditors Representatives of the Province of East Java need to increase their professional skepticism, audit experience and also uphold the values of independence in order to do be able to detect fraud which is accordance with the State Financial Auditing Standards.

Keywords: professional skepticism, experience, independence, ability to detect fraud, state financial auditing standards.

1. Introduction

Currently, fraud is a crime that is phenomenal in the world. Fraud is growing rapidly in the middle of technological and economic development in all countries, both developed and developing countries. Fraud has become a culture of both the government and companies, even today, government officials and businessmen join hands committing fraud to obtain mutual benefits. This indicates that this fraud has hit all the circles. All this cheating cause enormous losses, this is reinforced by the findings of the Association of Certified Fraud Examiner or ACFE (2014) who made a statistical report on global losses due to fraud reached about $3.70 trillion annually. Indonesia itself is also a place of growing fraud in particular cases of corruption. This is confirmed by a survey of observer organizations, namely Transparency international corruption which put Indonesia in the rank of 107 out of 175 countries with a score of 34 out of highest score is 100. The results showed that corruption in Indonesia is already very alarming and should immediately get treatment quickly and precisely in order to restoring the good name of Indonesia in the world.

The survey results ACFE Report To The Nation 2014 stated that many fraud uncovered by a tip or whistleblower. What's interesting about the survey results is the role of external auditors in detecting fraud is still ranked below, which ranked seventh out of twelve with a percentage of 3%. As we know that the SA Section 110 (PSA No. 01) set the external auditor's responsibility is to provide assurance to stakeholders that the financial statements have been prepared according to prevailing standards and reflect the actual situation of an entity or unit of work. The external auditor must also ensure that the financial statements do not contain material misstatement whether caused by error or fraud. The differentiating factor error and fraud is the underlying action, whether the error in the financial statements occurred due to a deliberate act or unintentional actions. The role of external auditors is to examine the financial statements so that financial statement users would believe that those statements will not mislead them (IAI, 2001). With this explanation, then it should be the role of the external auditor ranked top in the survey ACFE (2014).

Fraud often happens in ways that continue to evolve so that the auditor's ability to detect fraud also should be improved, however, the auditor is required to remain capable of detecting fraud if fraud has been committed in carrying out its audit duties. The problem that arises is the auditor also...
has limitations in detecting fraud. The limitation of auditors will cause the gap between service users auditor who hope that auditors can provide assurance that the financial statements do not contain misstatements and has reflected the real situation.

State Financial Auditing Standards in Indonesia, SPKN (2007) has set the examiner or auditor to use the attitude of professional skepticism and independence and experience in performing their duties. The attitude of professional skepticism is considered essential for an auditor in assessing audit evidence. The auditor's professional skepticism is low will cause the auditor will not be able to detect fraud as auditors believe it to assertions by management without having supporting evidence for these assertions. If the attitude of professional skepticism possessed high auditors, the possibility of undetected fraud is getting smaller.

Singgih and Bawono (2010), states that an experienced auditor will have knowledge of error and fraud more so that it will produce a better performance in detecting cases of fraud compared with inexperienced auditors. The next is the attitude of independence as a key factor in the role and function of the auditor. Auditors may find misstatements in the audit process, but the decision to report or not largely depends on the level of independence that is owned by the auditor. In addition to the SPKN, precisely on the Auditing Standards General Standards latter also stressed the auditor to be independent. The standard states that in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor (IAI, 2001).

Some previous researchers who conduct research on the auditor's ability to detect fraud is the first Nasution and Fitriany (2012), examined the effects of workload, audit experience and the personality type of the professional skepticism as an intervening variable with the control variables gender, firm size and position of the auditor on the ability of auditors in detecting fraud. Hypothesis testing is done using PLS (Partial Least Square) generates workloads that negatively affect the increase in the auditor's ability to detect symptoms of cheating, while the audit experience and professional skepticism proved to be a positive influence on the increase in the auditor's ability to detect symptoms of cheating. Pramudyaastuti second study (2014) by using SPSS for Windows version 20.00 test empirically the effect of professional skepticism auditors, fraud audit training, and auditor independence of the auditor's ability to detect fraud. The results showed that partially professional skepticism and independence of the auditor positive effect on the auditor's ability to detect fraud, whereas for proven fraud audit training variable does not affect the auditor's ability to detect fraud.

The third study, Anggriawan (2014) examined the effect of work experience, professional skepticism and the time pressure on the auditor's ability to detect fraud. The results of this study are a positive influence between work experience, professional skepticism and negative influences between the time pressure on the auditor's ability to detect fraud. Ardiansyah (2013), fourth study, investigated the influence of the competence and independence of the fraud detection capability. Research results indicate that the effect on the competence of fraud detection capabilities, while no effect on the independence of the fraud detection capability. Ardiansyah (2013) research results is not consistent with the research results of Bawono and Singgih (2010) and also Pramudyastuti (2014) which states that the positive effect on the independence of the auditor in the auditor's ability to detect fraud.

Gusti and Ali (2008) examine the effect of the auditor's professional skepticism controlled by audit situation, ethics, experience and expertise of the fraud detection audit by public accountants. Empirical evidence from this study is the auditor's professional skepticism negatively affect the detection of fraud by a public accountant. Gusti research results and Ali (2008) is not consistent with the research results of Nasution and Fitriany (2012), Pramudyastuti (2014) and Anggriawan (2014) which states that the professional skepticism positive effect on the auditor's ability to detect fraud. Singgih and Bawono (2010) examined the effect of the independence, experience, diligence professional care, and Accountability to the detection of fraud. The results of this study indicate that the independence, due professional care and accountability partially affect the detection of fraud, but the experience had no effect on the detection of fraud. These results concur with those of Gusti and Ali (2008), but not in line with the results of Nasution and Fitriany (2012) and Anggriawan (2014).

From the description of the background, that the issue of fraud has become a crime global, the phenomenon of low contribution of external auditors in detecting fraud and differences in the results from previous studies as described above, the study testing the effect of professional skepticism, experience and independence of the the ability to detect fraud is interesting to do.

Independent variable elected based on Audit Board of the Republic of Indonesia named BPK regulation, SPKN which requires auditors to use the three elements in their duties. This study measured the ability of the external auditor on the government side of professional skepticism, experience and their independence. This research uses respondent auditor BPK Representative of East Java Province, because the auditor BPK Representative of East Java
province is part of the examiner set out in the SPKN. Based on data from the information system of law Secretariat of the Republic of Indonesia, East Java Province win funding largest general allocation in the budget year 2015 in the amount of 35.9 trillion. Therefore, the task of auditors BPK Representatives of the Province of East Java becomes more complex when compared with BPK auditor Representative other provinces.

2. Literature Review and Hypothesis

The attitude of professional skepticism is considered essential for an auditor in assessing audit evidence. Skepticism is a critical attitude in assessing the reliability of the assertions or evidence obtained, so that in the process of auditing the auditor has a high enough confidence on an assertion or evidence that has been gained and also consider the adequacy and appropriateness of the evidence obtained. Skepticism auditor is low will cause the auditor will not be able to detect fraud as auditors believe it to assertions by management without having supporting evidence for these assertions. If the attitude of professional skepticism possessed high auditors, the possibility of undetected fraud is getting smaller. The more skeptical of the possibility of an auditor's ability to detect fraud also higher.

International Standards on Auditing explained that professional skepticism auditors is essential for a critical assessment against the evidence audit, the auditor must have a mind that is always questioned the reliability of documents obtained from management and also consider the adequacy and appropriateness of evidence obtained. Fullerton and Durtschi (2004), states that the auditors with high skepticism will improve the ability to detect the imposture by developing search additional information when faced with symptoms of cheating. The more the additional information obtained by the auditor the more capable the auditor to prove whether or not symptoms such fraud.

Karim (2012) research results show that there are differences in the auditor's ability to detect fraud among auditors who have a high level of professional skepticism by auditors who have a low level of professional skepticism. The results of the Pramudyaastuti (2014) and Nasution and Fitriani (2012) also states that professional skepticism positive effect on the auditor's ability to detect fraud. In contrast to Gusti and Ali (2008) actually found a negative influence of professional skepticism on the ability to detect fraud. Thus, the hypothesis in this study are:

H1: Professional Skepticism auditor affect the auditor's ability to detect fraud.

The experience is meant here is the auditor's experience in conducting examinations and audits the financial statements of the field in terms of both the length of time, or the number of audits that have been done. The more auditors examine financial statements, the higher the level of skepticism owned (Nasution and Fitriani, 2012).

According Anggriawan (2014), an auditor with high flying hours as well as the usual finding of fraud made possible more accurate in detecting fraud than auditors with low flying hours. Experienced auditor is the auditor is able to detect, understand and even search for the causes of the emergence of fraud. Noviyani and Bandi (2002) concluded that an experienced auditor will have knowledge of error and fraud more so that it will produce a better performance in detecting cases of fraud compared with inexperienced auditors.

Ansah (2002) concludes that an employee who has a high work experience will have an advantage in some of the following: a) Detects errors, b) Understanding error and, c) Finding the causes of errors. These advantages benefit the development of skills.

Some previous researchers conducting research on the effect of experience on the ability to detect fraud. Among them are Anggriawan (2014), Karim (2012), Nasution and Fitriani (2012) in his research stating that experience positive effect on fraud detection. However, Gusti and Ali (2008) found that the experience does not significantly affect the ability to detect fraud. Thus, the hypothesis in this study can be summarized as follows:

H2: Experience the auditor affect the auditor's ability to detect fraud.

The independence means honesty, integrity, objectivity and responsibility. The independence means avoiding relationships that could lead to the impression of someone examiner has a conflict of interest. Independence must include three things: the independence of the audit program, independent verification, and independence in reporting (Sawyer 2006, 29). The independence of the audit program is to be free of managerial intervention on the preparation of the audit program and audit procedures, which means that the auditor is free from any requirement for audits in addition to that is hinted to an audit process. The independence of the verification is to be free to access all documents, assets and employees that are relevant to the audit performed. Auditor-free and not limited in the process of acquisition of evidence, as well as free of vested interests that can hinder the acquisition of audit evidence. Independence in reporting means to be free from pressure not to report or modify the facts or findings in the audit. Avoid the use of words that mislead either intentionally or unintentionally in fact reported opinions and recommendations. Free
from the pressure in considering the opinion in the audit report.

Singgih and Bawono (2010) expressed the attitude of independence is one of the things that are important in the success of fraud detection. According to Mulyadi (2002: 37), independence means a mental attitude that is free from influence, not controlled by the other party, does not depend on others. The independence also means their honesty in the auditor in considering the facts and the consideration of objective impartiality of the auditors themselves in formulating and expressing their concerns. With their attitude possessed auditor independence will be more free to uncover all errors and fraud exist.

Singgih research results and Bawono (2010) showed that the relationship between the independence of the ability to detect fraud. This statement is supported by research from Pramudyastuti (2014) that the results showed that the positive effect of variables independence in an effort to prevent and detect fraud. However, Ardiansyah (2013) in his research indicates that there is no relation between the independence with the ability to detect fraud. The hypothesis in this study are:

H3: The auditor's independence affect the auditor's ability to detect fraud.

3. Research Methods

3.1 Research Target

The population is a whole group of people, events, or things to be investigated by researchers question is across the BPK auditors Representatives of the Province of East Java.

The sample is part of the population. The sample consisted of a number of selected members of the population. In other words, some, but not all (Sekaran, 2006; 11). Method of sampling is done by proportional sampling, the auditor criteria have been working for more than four years. The sample size in this study using a formula Slovin (Umar, 2005; 22).

It is known from the calculation Slovin formula that the sample size in this study was 61. The method of proportional sampling selected in order to be representative of the population, resulting from 61 samples will be calculated and distributed proportionally to each sub auditorat. Criteria for the sample in this study is that the auditors have worked a minimum of four years as an auditor. BPK representative on the East Java province there is 1 population does not meet the criteria of the sample, which is still a civil servant so do not have work experience of more than four years. Following the calculation of sampling with proportional method:

The number of auditors per sub auditorat multiplied with number of samples and than dividen with total population who meet the criteria

By using such calculation formula above, it can be determined the number of samples of each sub auditorat. Sub auditorat I and II, each 16 samples, 15 samples were taken from the Sub Auditorat East Java III, 14 samples of sub Auditorat IV East Java.

3.2 Data Collection Technique

The data used in this study are primary data. Primary data was collected by distributing questionnaires to survey respondents, the BPK auditors Representatives of the Province of East Java.

3.3 Definition and Variables Measurement

1. Professional Skepticism

Professional skepticism is an attitude auditor auditor who always doubted and questioned everything, and critically assess audit evidence and make decisions based on the audit of its auditing expertise (Hurtt, 2010).

The indicator used to measure professional skepticism in this study was adopted on the scale of professional skepticism Hurtt (2010):

1. Questioning Mind
2. Suspension of Judgement
3. Search for Knowledge
4. Interpersonal Understanding
5. Autonomy
6. Self Esteem

2. Experience

Experience is knowledge or expertise gained from an event through direct observation or participation in such events (Nasution and Fitriany, 2012).

Indicators experiences visits from his old work as an auditor. The longer he worked as an auditor, the value of its experience higher (Suraida, 2005).

3. Independence

The independence means that an auditor should be neutral in three aspects, namely the independence audit program, verification and reporting Sawyer (2006; 29). According to Sawyer (2006; 29) professional independence indicators are:

1. Independence Audit Program
2. Independence in Verification
3. Independence in Reporting

4. Dependent Variable

The dependent variable is the variable that is affected or dependent on other factors and variables. The dependent variable in this
research is the ability to detect fraud. The ability to detect fraud is a skill or expertise of the auditor to find indications of the fraud (Tuanakotta, 2007).

The indicator used to measure these variables are statements about the symptoms of fraud (fraud symptoms) developed by Fullerton and Durtschi (2004) which consists of the symptoms of fraud associated with the enterprise environment (corporate environment) and symptoms of fraud related to financial records and practices accounting (financial records and accounting practices).

3.4 Methods of Analysis

Data processing techniques in this study using multiple regression analysis. The analysis has several patents of testing to be done, including the descriptive analysis, instrument research test (Validity and Reliability), classical assumption test consisting of normality test, multicollinearity and heteroscedasticity test. Hypothesis testing using multiple analysis in this study include testing $R^2$ (coefficient of determination), test statistics t (partial), test statistic F (simultaneous).

Before distributing questionnaires to the respondents, the researchers make sure in advance that the questionnaire used in this study was valid and reliable. How to make sure is done by distributing questionnaires to the respondents who have the same characteristics as the respondents in this study, this way is called the pilot test. After passing two times the pilot test the instrument in this study is ready for use.

4. Result and Discussions

Questionnaires were distributed to the respondents as many as 80 questionnaires returned by 74 and who did not return as much as 6 questionnaire. Of the 74 questionnaires received, 61 questionnaires can be processed. So questionnaires that can be used for data analysis was 61 with a rate of return of questionnaire 81%.

4.1 Respondents Demographic Characteristics

From the questionnaire distributed can be known demographics of respondents by gender, work experience as an auditor and also the large number of assignments that have been carried out. Respondents in this study the majority of the male sex as many as 37 auditor or by 60.66% of the total sample. While the female sex were 24 auditor or as much as 39.34% of the total sample. BPK auditors Representatives of the Province of East Java is an auditor who has had experience, this is indicated by 46% or as much as 28 BPK auditors Representatives of the Province of East Java has had experience for 1-5 years. 12 auditors have experience in the range of 6-10 years or 20%. And the remaining 21 auditors have experience of more than 10 years, or by 34%. BPK auditor representative of East Java province that has done the assignment of 1-3 times a year as many as 26 auditors. While that gets the assignment 4-7 times in one year as much as 28 auditors, the remaining 7 auditor perform the assignment of more than 7 times in one year assignment.

4.2 Classical Assumption And Instrument Research Test

Classical assumption test consisting of normality test, multicollinearity and heteroscedasticity test. The normality assumption is based on the significance of the value of Kolmogorov-Smirnov on the model of 0.937, which is greater than $\alpha$ (0.05), it can be concluded that the residual data on normal distribution models (the normality assumption is met). Each independent variable showed VIF is not more than 10, it is concluded that the assumption of non-multicollinierity been met. The value significance of variable professional skepticism, experience and independence more than 0.05. So we can conclude that the regression model free from heteroscedasticity.

Results of testing the validity and reliability that pass the verification is the result of the test pilot test the second stage, validity and reliability were first made when researchers conducted a pilot test where the result is still the 11-item questionnaire that is invalid and should be eliminated and re-tested the validity and reliability in the second phase test pilot or after elimination.

The whole item questionnaire on the research instrument has a validity coefficient value $> 0.361$, thus the whole question in a research instrument is declared valid and the coefficient of reliability for the instrument research are $> 0.600$ so, otherwise the instrument research are reliable as shown Tabel 1 below.
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</table>

Source : primary data processing
4.3 Result of Multiple Regression Analysis

The result of hypothesis testing are presented in Table 2 showed to the R value of 0.87 and the value of R$^2$ is 75.7%, the obtained R$^2$ values of 75.7% denoting that the Professional Skepticism (X₁), Experience (X₂) and Independence (X₃) provides simultaneous effect amounted to 75.7% of the ability to Detect Fraud (Y). While the remaining 24.3% is influenced by other factors not observed.

Independent variable that forming regression model inferred significant effect if the value of significance (p-value) <0.05. The test results of these variables partially are as follows: all the p-value less than 0.05 is sequentially by 0.001; 0.001 and 0.007. So it can be concluded that partially, Professional Skepticism (X₁), Experience (X₂) and Independence (X₃) significantly affects the ability to Detect Fraud (Y).

After data processing, the result shows that the value of F count is 59.044 and p-value less than 0.05 is equal to 0.000. It means that the Professional Skepticism (X₁), Experience (X₂) and Independence (X₃) jointly significant effect on Ability to Detect Fraud (Y).

4.4 Results Discussion

This study states that professional skepticism has an influence on the auditor's ability to detect fraud, these results are supported by previous studies of Karim (2012), Nasution and Fitriany (2012) and Pramudyastuti (2014), which cites the influence of professional skepticism on the auditor's ability to detect cheating, only respondents and professional skepticism measurement indicators used in their research vary. Karim (2012) and Pramudyastuti (2014) use the same auditor BPKP in his research, while Nasution and Fitriany (2012) using a public accounting auditor as respondents in his research. Of these differences can be concluded that professional skepticism is owned by the majority of auditors both independent and internal auditors in the private and public sectors have an influence on the ability to detect fraud.

This study shows the difference with the research Gusti and Ali (2008), the result shows that the professional skepticism had no influence on the auditor's ability to detect fraud. Research Gusti and Ali (2008) uses public accountant auditor in his research, while professional skepticism are measured using scenario used Shaub and Lawrence, but adapted to the circumstances of Indonesia. The indicator is the level of doubt auditor to audit evidence, the number of additional checks and direct confirmation. This indicator allowing for differences in the results Gusti and Ali (2008) with this research as well as some previous researchers, because according to the researchers this indicator has a significant difference compared to some of the

<table>
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<tr>
<th>Dependent Variable</th>
<th>Independent Variable</th>
<th>Coefficient</th>
<th>t</th>
<th>p-value</th>
<th>Information</th>
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<td>Ability to Detect Fraud (Y)</td>
<td>Constanta</td>
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<td></td>
<td>Professional Skepticism (X₁)</td>
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<td>Experience (X₂)</td>
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<td>Independence (X₃)</td>
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<td>Significant</td>
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</table>

Source : primary data processing

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
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<tbody>
<tr>
<td>α</td>
<td>= 0,05</td>
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<tr>
<td>R</td>
<td>= 0,87</td>
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<tr>
<td>Coefficient Determination (R$^2$)</td>
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</tr>
<tr>
<td>F Count</td>
<td>= 59.044</td>
</tr>
</tbody>
</table>

Tabel 2. Result of Multiple Regression Analysis
indicators used by previous researchers. This indicator represents the variables researchers a sense of lack of professional skepticism.

Results of testing the hypothesis that both show that the experience of having an influence on the auditor's ability to detect fraud, these results are supported by Karim (2012), Nasution and Fitriany (2012) and Anggriawan (2014) which also states that experience affect the auditor's ability to detect fraud. These variables do not have much difference with previous investigators from both the respondent and the indicators of measurement, it's just that these results differ from the results returned from Gusti and Ali (2008).

The test results suggest that the independence of the latter has an influence on the auditor's ability to detect fraud. Previous studies have test results with the same result is the study of Singgih and Bawono (2010) and Pramudiyastuti (2014). While Ardiansyah (2013) have different test results in his research that uses the respondent auditor Inspectorate Central Java Province. The difference is presumably from the difference of indicators used Ardiansyah (2013) is in fact independence (independence in fact), independence in appearance (independence in appearance), and independence in competence (independence from the corner of his craft).

5. Conclusions and Suggestions

The conclusion of this study can be seen from the results of data analysis in the previous chapter. The results obtained are:

1. Professional Skepticism affect the auditor's ability to detect fraud. This indicates that the auditors have thought that always questioned, can suspend themselves in decision-making, would promote knowledge, can understand intrapersonal, and can position and judge yourself otherwise be able to detect fraud.

2. Experience affect the auditor's ability to detect fraud. This indicates that the auditors who already have work experience in the field of audit for at least four years was able to mendetaksi fraud.

3. Independence affect the auditor's ability to detect fraud. This indicates that the auditors uphold the independence of the current preparation of the audit program, when verifying and reporting the audit results otherwise be able to detect fraud.

Some suggestions to improve the quality of similar studies in the future are:

1. The researchers next want to do similar research, it is advisable to modify some of the questionnaire items are not in accordance with the condition of the research respondents. It aims to facilitate the respondents in filling the questionnaire because it really appropriate to the circumstances of respondents.

2. External factors or outside ourselves auditor also interesting to be explored and used as a variable to test its effect on the auditor's ability to detect fraud. Then, for further research is recommended to explore the workload and its effect on the ability to detect fraud.

6. References


[33]. Peraturan Badan Pemeriksa Keuangan Republik Indonesia No. 1 Tahun 2007 tentang Standar Pemeriksaan Keuangan Negara (SPKN).


