

THE INFLUENCE OF AUDITOR INDEPENDENCE, EXPERIENCE, PROFESSIONAL SKEPTICISM, COMPETENCE AND TIME PRESSURE ON AUDITOR ABILITY TO DETECT FRAUD

(Study at the Kampar Regency Inspectorate)"

Lidia Gustini¹, Mulia Sosiady², Ermansyah³

^{1,2,3}Universitas Islam Negeri Sultan Syarif Kasim Riau

Email:

12170320228@students.uin-suska.ac.id

mulia.sosiady@uin-suska.ac.id

ermansyah@uin-suska.ac.id

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ABSTRACT

Fraud is an unlawful act committed by individuals, either from within or outside an organization, with the intention of gaining personal or group benefits while causing harm to others. This study aims to analyze the influence of independence, experience, professional skepticism, competence, and time pressure on auditors' ability to detect fraud. The object of this research is auditors working at the Inspectorate of Kampar Regency, with a sample size of 42 respondents. Data were collected through questionnaires and analyzed using multiple linear regression with the help of SPSS version 30. The results show that independence, experience, competence, and time pressure have a significant influence on auditors' ability to detect fraud. In contrast, professional skepticism does not have a significant influence. Simultaneously, all five independent variables significantly affect the auditors' ability to detect fraud within the Inspectorate of Kampar Regency.

INTRODUCTION

Corruption has become a criminal phenomenon that affects multilateral and international relations in this global era. Political corruption activities carried out by high-ranking officials of a country have a negative impact in Indonesia, similar to several other countries. Corruption is often associated with abuse of power by parties in authority (Alkostar, 2008). The phenomenon of corruption that occurred in Kampar Regency, Riau Province, is clear evidence of weak internal supervision. One of the cases that emerged was the alleged corruption of Health Operational Assistance (BOK) funds carried out by the former Head of the Rumbio Jaya Health Center, Petai District, Ade Yulianti, along with her treasurer, Karlina. Based on the decision of the Pekanbaru Corruption Court on March 10, 2025, the two defendants were found guilty of managing BOK funds for the 2021–2022 budget year not according to their intended use, resulting in a state loss of Rp372,363,211. The funds came from the Non-Physical Special

Allocation Fund (DAK) in the health sector, which should have been used to improve public health services. The case leaves big questions regarding the effectiveness of the internal control system in Kampar Regency, especially the role of the Inspectorate auditor in detecting potential deviations early on. During the period of deviation, no significant findings were found that could prevent the state losses. In fact, the existence of the Inspectorate as APIP should be able to be the vanguard in carrying out audits and carrying out supervisory functions for the implementation of activities funded by state finances (<https://riau.bpk.go.id>).

Therefore, the auditor's ability to detect fraud is a hope for the Indonesian people considering that there are still many corruption cases that have not been completed and also the prevention of corruption cases that must be carried out optimally (Muntasir & Maryasih, 2021). The auditor's ability to detect fraud can be influenced by several factors such as independence, experience, professional skepticism of the auditor, competence and time pressure.

Independence is an attitude and action in carrying out an examination to be seen as impartial to anyone, and not influenced by anyone (SPKN, 2017).

Then, experience is one of the factors that can influence the auditor's ability to detect fraud. A lot of experience can produce a high level of accuracy and precision when examining a financial report. According to research results (Moch Deny Setiawan et al. 2023), it is proven that an auditor's audit experience is obtained through many assignments, length of time as an auditor, and skills that are continuously honed.

The Auditor's Professional Skepticism Attitude also affects the auditor's ability to indicate various problems and detect fraud. Professional skepticism is the attitude of an auditor who always evaluates critically and always questions the accuracy and sufficiency of the evidence obtained during the examination (SPKN, 2017).

In addition, Competence is one of the factors that can affect the auditor's ability to detect fraud. To achieve a good audit, an auditor must have a competent attitude. Where the auditor's competence means that with all the abilities he has, the auditor is expected to be able to carry out audits carefully and thoroughly. According to research results (Salsabila et al., 2023), competence has a positive effect on the Auditor's Ability to Detect Fraud.

Then, the aspect that plays a role in detecting fraud is time pressure. Time pressure is a characteristic of the environment that auditors can face, the existence of a deadline for completing an audit makes auditors have a busy period that requires them to work quickly (Yuara et al., 2019).

METHODS

Research design is a systematic framework applied in conducting research. Research design provides information about the steps needed to obtain the data needed to answer the research questions. This study used quantitative research methods. According to (Sugiyono, 2022) quantitative methods are research approaches based on the theory of positivism and are used to evaluate populations or samples. According to Sugiyono (2022) population is all individuals, objects, or elements that function as the main focus of attention in research. The population in this study includes all Auditors working at the Kampar Regency Inspectorate, totaling 46 Auditors. The sampling method in this study is a census, where all members of the population are used as samples. Data collection techniques using Questionnaires and Documentation. Data analysis using SPSS Version 30.

RESULTS

A. Hasil Uji Deskriptive

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Independensi	42	31	49	39.81	3.684
Pengalaman	42	28	45	38.19	4.001
Skeptisisme Profesional Auditor	42	45	69	55.33	4.952
Kompetensi	42	27	40	31.81	3.563
Time Pressure	42	22	40	28.83	4.483
Kemampuan Auditor Mendeteksi Kecurangan	42	42	60	49.81	4.645
Valid N (listwise)	42				

B. Uji Kualitas Data

1. Uji Validitas

Variabel	Pernyataan	R Hitung	R Tabel	Keterangan
Independensi	X1.1	0,624	0,312	Valid
	X1.2	0,710	0,312	Valid
	X1.3	0,485	0,312	Valid
	X1.4	0,616	0,312	Valid
	X1.5	0,597	0,312	Valid
	X1.6	0,500	0,312	Valid
	X1.7	0,413	0,312	Valid
	X1.8	0,458	0,312	Valid
	X1.9	0,493	0,312	Valid
	X1.10	0,493	0,312	Valid
Pengalaman	X2.1	0,735	0,312	Valid
	X2.2	0,399	0,312	Valid
	X2.3	0,631	0,312	Valid
	X2.4	0,610	0,312	Valid
	X2.5	0,595	0,312	Valid
	X2.6	0,682	0,312	Valid
	X2.7	0,681	0,312	Valid
	X2.8	0,729	0,312	Valid
	X2.9	0,682	0,312	Valid

Skeptisisme Profesional Auditor	X3.1	0,464	0,312	Valid
	X3.2	0,505	0,312	Valid
	X3.3	0,380	0,312	Valid
	X3.4	0,521	0,312	Valid
	X3.5	0,503	0,312	Valid
	X3.6	0,495	0,312	Valid
	X3.7	0,484	0,312	Valid
	X3.8	0,470	0,312	Valid
	X3.9	0,511	0,312	Valid
	X3.10	0,557	0,312	Valid
	X3.11	0,574	0,312	Valid
	X3.12	0,644	0,312	Valid
	X3.13	0,341	0,312	Valid
	X3.14	0,420	0,312	Valid
	X3.15	0,316	0,312	Valid
Kompetensi	X4.1	0,846	0,312	Valid
	X4.2	0,732	0,312	Valid
	X4.3	0,725	0,312	Valid
	X4.4	0,662	0,312	Valid
	X4.5	0,692	0,312	Valid
	X4.6	0,690	0,312	Valid
	X4.7	0,773	0,312	Valid
	X4.8	0,782	0,312	Valid
	X4.9	0,782	0,312	Valid
Time Pressure	X5.1	0,593	0,312	Valid
	X5.2	0,615	0,312	Valid
	X5.3	0,714	0,312	Valid
	X5.4	0,819	0,312	Valid
	X5.5	0,778	0,312	Valid
	X5.6	0,678	0,312	Valid
	X5.7	0,562	0,312	Valid
	X5.8	0,586	0,312	Valid
Kemampuan Auditor Mendeteksi Kecurangan	Y.1	0,522	0,312	Valid
	Y.2	0,419	0,312	Valid
	Y.3	0,676	0,312	Valid
	Y.4	0,539	0,312	Valid
	Y.5	0,501	0,312	Valid

	Y.6	0,562	0,312	Valid
	Y.7	0,626	0,312	Valid
	Y.8	0,648	0,312	Valid
	Y.9	0,725	0,312	Valid
	Y.10	0,647	0,312	Valid
	Y.11	0,705	0,312	Valid
	Y.12	0,785	0,312	Valid

2. Uji Reabilitas

Variabel	Standar	Cronbach' Alpha	Keterangan
Independensi	0,7	0,768	Reliabel
Pengalaman	0,7	0,706	Reliabel
Skeptisisme Profesional Auditor	0,7	0,85	Reliabel
Kompetensi	0,7	0,844	Reliabel
<i>Time Pressure</i>	0,7	0,749	Reliabel
Kemampuan Auditor Mendeteksi Kecurangan	0,7	0,673	Reliabel

C. Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			42
Normal Parameters ^{a,b}	Mean		0,0000000
	Std. Deviation		1,72968582
Most Extreme Differences	Absolute		0,109
	Positive		0,103
	Negative		-0,109
Test Statistic			0,109
Asymp. Sig. (2-tailed) ^c			.200 ^d
Monte Carlo Sig. (2-tailed) ^e	Sig.		0,240
	99% Confidence Interval	Lower Bound	0,229
		Upper Bound	0,251

2. Uji Multikolonieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Independensi	0,550	1,817
	Pengalaman	0,733	1,365
	Skeptisisme Profesional Auditor	0,650	1,538
	Kompetensi	0,934	1,071
	Time Pressure	0,915	1,093

3. Uji Heterokedatisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-200,429	104,305		-1,922	0,064
	Independensi	2,149	2,853	2,163	0,753	0,457
	Pengalaman	1,153	2,697	1,261	0,428	0,672
	Skeptisisme Profesional Auditor	1,122	2,314	1,518	0,485	0,631
	Kompetensi	5,682	3,883	5,530	1,463	0,154
	<i>Time Pressure</i>	0,769	1,987	0,942	0,387	0,702
	X1_KUADRAT	-0,023	0,037	-1,895	-0,621	0,539
	X2_KUADRAT	-0,013	0,036	-1,082	-0,363	0,719
	X3_KUADRAT	-0,011	0,021	-1,700	-0,529	0,600
	X4_KUADRAT	-0,089	0,066	-5,543	-1,357	0,185
	X5_KUADRAT	-0,008	0,028	-0,643	-0,302	0,765
	X1X2X3X4X5	-2,025E-08	0,000	-0,142	-0,086	0,932

D. Uji Hipotesis

1. Uji Regresi Linier Berganda

<i>Coefficients^a</i>					
Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1 <i>(Constant)</i>	2,834	4,724		0,600	0,552
Independensi	0,426	0,105	0,338	4,044	<0,000
Pengalaman	0,702	0,084	0,604	8,334	<0,000
Skeptisisme Profesional Auditor	0,134	0,072	0,143	1,853	0,072
Kompetensi	0,176	0,084	0,135	2,101	0,043
<i>Time Pressure</i>	-0,340	0,067	-0,328	-5,051	<0,000

a. *Dependent Variable:* Kemampuan Auditor Mendeteksi Kecurangan

2. Uji Parsial (t)

<i>Coefficients^a</i>					
Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	<i>t</i>	<i>Sig.</i>
	<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
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Skeptisisme Profesional Auditor	0,134	0,072	0,143	1,853	0,072
Kompetensi	0,176	0,084	0,135	2,101	0,043
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a. *Dependent Variable:* Kemampuan Auditor Mendeteksi Kecurangan

3. Uji Simultan (F)

<i>ANOVA^a</i>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	762,077	5	152,415	44,731	<.001 ^b
	Residual	122,664	36	3,407		
	Total	884,741	41			

a. *Dependent Variable:* Kemampuan Auditor Mendeteksi Kecurangan

b. *Predictors:* (Constant), Time Pressure, Skeptisisme Profesional Auditor, Kompetensi, Pengalaman, Independensi

4. Uji Determinasi (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.928 ^a	0,861	0,842	1,846
a. Predictors: (Constant), Time Pressure, Skeptisisme Profesional Auditor, Kompetensi, Pengalaman, Independensi				

DISCUSSION

1. The Influence of Independence on the Auditor's Ability to Detect Fraud.

Independence is an attitude and action not to be influenced and seen as not being influenced by anyone, and not to take sides and be seen as not taking sides with anyone in carrying out an audit (SPKN, 2017). 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, Fritz Heider stated that a person's behavior is determined by internal and external forces. A person's performance and behavior can be influenced by their personal abilities which come from internal strengths possessed by a person, such as nature, character, attitude, ability, expertise and effort, while factors that come from outside the individual are external forces possessed by a person such as pressure, situation, difficulty or luck in work (Wahidahwati & Asyik, 2022). Based on the results of this study, it shows that independence affects the auditor's ability to detect fraud with Sig. (<0.000) <0.05 . This means that a high level of independence can affect the auditor's ability to detect fraud at the Kampar Regency Inspectorate. This means that the more independent an auditor is, the more able he/she is to detect fraud. This shows that if an auditor has and maintains an attitude of independence in every audit process and does not care about pressure from other parties, then the auditor has high integrity. So the higher the attitude of independence possessed by the auditor, the greater the auditor's ability to detect fraud (Sari & Adnantara, 2019). This study is in line with research (Muntasir & Maryasih, 2021) showing that independence has a significant effect on fraud detection. Independence has a positive and significant effect on the Auditor's Ability to Detect Fraud, also supported by research (Payapo et al., 2021) showing that independence has a positive and significant effect on the Auditor's Ability to Detect Fraud. It can be concluded that auditor independence has an important role that can influence the auditor's ability to detect fraud (Putri et al., 2024).

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

Audit experience is the auditor's experience in carrying out audit work, both in terms of length of service and the number of assignments and studies of the same problem that have been carried out. Research (Halimatusyadiah et al., 2022) confirms the attribution theory which helps explain the relationship between work experience and the auditor's ability to detect fraud. Work experience in this study is categorized as an internal factor within the auditor that can affect the auditor's ability to detect fraud. The work experience possessed by the auditor will make the auditor have better knowledge, and it will be easier to identify evidence patterns that indicate fraud.

Based on the results of this study, it shows that experience affects the auditor's ability to detect fraud with Sig. (<0.000) <0.05 . This means that a high level of experience can affect the auditor's ability to detect fraud at the Kampar Regency Inspectorate.

This study is in line with the results of research (Putri et al., 2024). It is concluded that auditor experience has an important role that can affect the auditor's ability to detect fraud. This means that the amount of experience an auditor has can affect the ability of internal auditors to detect fraud, the more often someone does the same job, the more skilled and faster they will complete their work and the more types of work a person does, the more complex and extensive their work experience will be, and allows an auditor's performance to improve in detecting fraud (Wahidahwati & Asyik, 2022).

3. The Influence of Professional Skepticism on Auditors' Ability to Detect Fraud

The auditor's capacity to identify fraud is significantly influenced by their level of professional skepticism. The auditor's capacity to detect fraud is inversely correlated with the level of professional suspicion possessed by the auditor (Wulandhari & Kuntadi, 2022).

The results of the study (Halimatusyadiah et al., 2022) support the attribution theory, that behavior can be caused by internal factors of the individual himself. Professional skepticism in the auditor creates confident behavior to increase the ability to detect fraud. However, based on the results of this study, it shows that the auditor's professional skepticism does not affect the auditor's ability to detect fraud with Sig. (0.072) > 0.05 . This means that a high level of auditor professional skepticism does not affect the auditor's ability to detect fraud in the Kampar Regency Inspectorate. Professional skepticism does not affect the auditor's ability to detect fraud, perhaps due to the auditor's perception fixation, namely the auditor's tendency to perceive and assess the audited party well, which has been audited several times and always gets good opinions, so that the auditor ignores his professional skepticism, so that the auditor must be more aware of the auditor's perception fixation (Okmi, 2022). This study is in line with the results of research (Lovita & Rustiana, 2016) which shows that the auditor's professional skepticism does not affect the auditor's ability to detect fraud.

4. The Influence of Professional Competence on Auditors' Ability to Detect Fraud.

When an auditor has high competence, the auditor can improve his/her fraud detection ability because competence is obtained from the auditor's experience and education which helps the auditor improve his/her ability. When an auditor has a high education, the auditor has attended seminars and various other audit trainings that support fraud detection ability (Rizky & Wibowo, 2019). Research (Fatika Suci et al., 2022), supported by attribution theory where this theory describes that a person's behavior is determined by a combination of internal forces, namely factors that come from within a person, such as ability or effort, nature, character, attitude, and external forces, namely factors that come from outside, such as pressure from certain situations or circumstances that will influence individual behavior. Based on the results of this study, it shows that competence affects the auditor's ability to detect fraud with Sig. (0.043) <0.05 . This means that a high level of competence can affect the auditor's ability to detect fraud at the Kampar Regency Inspectorate. This is because the Auditor's competence is an internal force possessed by an auditor. Where this competence is obtained through formal education, seminars, training, experience and others. Therefore, auditors who have good auditor competence will be able to help auditors find fraud, because they can understand the characteristics of fraud and detect the fraud. So this study is in line with the results of the study (Yuara et al., 2019) and (Muntasir &

Maryasih, 2021) that Competence affects the Auditor's Ability to Detect Fraud. This means that auditor competence is an internal force possessed by an auditor. Where this competence is obtained through formal education, seminars, training, experience and others.

5. The Influence of Time Pressure on Auditors' Ability to Detect Fraud

When an auditor has high competence, the auditor can improve his/her fraud detection ability because competence is obtained from the auditor's experience and education which helps the auditor improve his/her ability. When an auditor has a high education, the auditor has attended seminars and various other audit trainings that support fraud detection ability (Rizky & Wibowo, 2019).

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6. The Influence of Auditor Independence, Experience, Professional Skepticism, Competence and Time Pressure, Simultaneously on the Auditor's Ability to Detect Fraud

Independence, Experience, Auditor Professional Skepticism and Competence are factors that influence an Auditor in detecting fraud. Independence is one of the most important factors in an audit, because if the government internal auditor does not apply his/her independent attitude, then the results of his/her supervision cannot be used as a basis for decision making. An auditor can face a situation where the audited acquisition is inadequate, then the auditor receives an offer beyond his/her rights. However, this does not happen if an auditor applies an independent attitude at every step of the audit, as a result the auditor does not take sides (Salsabila et al., 2023). With a significance of (<0.001) < 0.05, it means that simultaneously or simultaneously Independence, Experience, Auditor Professional Skepticism, Competence and Time Pressure are factors that influence an Auditor in detecting fraud that has a significant influence on the auditor's ability to detect the Kampar Regency Inspectorate.

Conclusion

Based on the data that has been collected and the testing that has been done on the problems in this study, using SPSS version 30, the following conclusions can be drawn:

1. Independence has a significant effect on the Auditor's Ability to Detect Fraud at the Kampar Regency Inspectorate. Independence is a mental attitude that is free from

influence, not controlled by other parties, and does not depend on other parties. Independence is an important factor in the audit process, because if an auditor does not apply his/her independence, the audited financial statements cannot be used as a basis for decision making. This means that the higher the level of independence the auditor has, the greater his/her ability to detect fraud, especially within the scope of the Kampar Regency Inspectorate.

2. Experience has a significant effect on the Auditor's Ability to Detect Fraud at the Kampar Regency Inspectorate. Experience is the main factor in auditor performance, because experienced auditors are considered capable of facing, evaluating, and resolving various cases. The experience referred to here is the auditor's experience in conducting audit examinations. This means that auditors who have a higher level of experience generally have better skills and accuracy in detecting fraud, especially in this study within the scope of the Kampar Regency Inspectorate.
3. Auditor Professional Skepticism has no effect on the Auditor's Ability to Detect Fraud at the Kampar Regency Inspectorate. This results in Professional Skepticism having no effect on the auditor's ability to detect fraud, possibly due to the auditor's perception fixation. The auditor's perception fixation is the auditor's attitude that tends to judge the audited party well, which has been audited several times and always gets a good opinion, so that the auditor ignores the attitude of skepticism so that it does not affect his ability to detect fraud, especially within the scope of the Kampar Regency Inspectorate.
4. Competence has a significant effect on the Auditor's Ability to Detect Fraud. This means that competence is an ability based on skills and knowledge to do a type of work and is supported by a work attitude in carrying out the work. This means that the higher the level of competence of an auditor, the greater the auditor's ability to detect fraud, especially in this study within the scope of the Kampar Regency Inspectorate.
5. Time Pressure has a significant effect on the Auditor's Ability to Detect Fraud. This means that the higher the time budget pressure faced by an auditor, the lower the auditor's ability to detect fraud.
6. Independence, Experience, Auditor Professional Skepticism, Competence and Time Pressure have a significant simultaneous effect on the auditor's ability to detect fraud within the scope of the Kampar Regency Inspectorate.

Suggestions

Based on the results of the study, the researcher put forward several suggestions that are expected to be used as considerations for further researchers, including:

1. The inspectorate should continue to create a good understanding of Independence, Experience, Competence and Time Pressure, because these factors have been proven to affect the auditor's ability to detect fraud, and the inspectorate should further improve Auditor Professional Skepticism so that it can affect the auditor's ability to detect fraud.
2. It is expected that further research can add other variables that can affect the auditor's ability to detect fraud, namely, Red Flags, Workload, Professionalism and so on.
3. It is expected that further research can expand the number of samples or by increasing the scope of the object, perhaps considering using the research object of all Inspectorates in several Cities or Regencies in Riau Province, so that the generalization of the theory can be seen validly.

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