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FACTORS INFLUENCING THE AUDITOR'S ABILITY TO DETECT FRAUD (Case Study at Public Accounting Firm of Yogyakarta Special Region)

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ABSTRACT: *The ability of an auditor to detect fraud is one of the most crucial values for an auditor in performing their duties. Auditors must be able to identify irregularities in the financial statements presented by a company or organization and have the capability to substantiate the existence of such fraud. This research aims to analyze the influence of factors affecting auditors' ability to detect fraud. Using a full-sampling method, this study utilized a sample of 51 research data from respondents who are auditors working in Public Accounting Offices in the Yogyakarta Special Region. The research employed multiple linear regression analysis as the analytical technique. The results of this study indicate that independent variables, namely auditor competence and professional skepticism of auditors, have a positive and significant effect on auditors' ability to detect fraud. However, auditor experience does not have a significant impact on auditors' ability to detect fraud.*

Keywords: *Auditor Competence, Auditor Experience, Professional Skepticism, Auditors' Ability to Detect Fraud*

I. INTRODUCTION

Fraud can cover the acts of financial data manipulation, document forgery, asset embezzlement, collusion between employees, and other ethical violations (Rahmawati & Kuntadi, 2022). Fraud occurrences can disadvantage the company in matters of finances, harming the company's reputation and even negatively affecting the shareholders, employees, and other stakeholders. The auditor, an independent party that is responsible for the examination of a company's financial statements, plays an important role to detect and prevent fraud. The main duty of an auditor is to evaluate whether the company's financial statements accurately reflect the company's financial position, performance and cash flows. In implementing the duty, an auditor is required to identify the fraud that potentially occurs and take effective fraud prevention and detection measures based on their professional judgment (Hadija & Kuntandi, 2023).

Based on the explanation, thus, it is important to highlight the importance of aspects such as technology development, regulation changes, and shifts in the types of fraud. One thing that occurred is that the developments in information technology and data analytics have changed how business is conducted in various sectors. In the context of audit, an auditor needs to comprehend and use advanced audit technology, such as big data analytics, artificial intelligence, and other automation where these technological developments can assist auditors in identifying suspicious patterns and evaluating fraud risks more effectively (Digdowisseiso et al., 2022).

Besides technology development, regulation changes and audit standards also influence the auditor's approach to detecting fraud. The stricter regulations and updated auditing standards require auditors to focus more on evaluating fraud risks and implementing appropriate fraud prevention and detection measures, as the types of fraud that occur may change over time. As an example, with the advanced technology, computer-based

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fraud and cybercrime have become more general and complicated. An auditor must be aware of developing fraud trends and update the knowledge and skills to deal with them (Subekti & Kuntadi, 2023).

II. LITERATURE REVIEW

Fraud

According to The Association of Certified Fraud Examiners (ACFE, 2016), fraud is illegal acts committed intentionally for a specific purpose (manipulation or providing false reports to other parties) by people from inside or outside the organization to obtain personal or group benefits either directly or indirectly harming other parties. Albrecht et al. (2016) defined fraud as an act committed by a person to obtain advantages from other individuals through false statements that are deceitful to others. Fraud differs from errors that occur due to elements of inadvertence. Fraud happens due to the intent to benefit others through false statements (Albrecht et al., 2016). Auditing Standards No. 99 defines fraud as a deliberate act that produces a material misstatement in the financial statements that are the subject of the audit.

Auditor's Ability to Detect Fraud

According to Digdwowisseiso et al. (2022), the auditor’s ability to detect fraud is one of the essential values of an auditor in implementing their duty. Hadija and Kuntadi (2023) added that an auditor is required to have the ability and proficiency to implement their duty. In doing their work, an auditor must provide the best service according to the needs of the company or organization audited. This covers the ability to recognize fraud potential, identify suspicious signs, and conduct in-depth investigations to prove fraud (Hadija & Kuntadi, 2023). The auditor’s ability to detect fraud depends not only on technical knowledge and strong analytic skills but also on the abilities of critical thinking, intuition, and courage to question suspicious things (Rahmawati & Kuntadi, 2023).

Auditor’s Competency

Alsughayer (2021) stated that every auditor must meet the specific requirements and qualifications to be an auditor who is competent professionally. Competency, according to Zahmatkesh dan Rezazadeh (2017), is a professional act of an auditor related to the auditor’s ability to implement their skills based on their experiences in implementing the audit process objectively, carefully, and accurately. According to Kertarajasa et al. (2019), competency level is the ability and knowledge owned by an auditor, in which the auditor who has extensive knowledge and training will have a broader view of auditing and accounting, making they can find discrepancies in financial records and statements provided by the company.

Auditor’s Experience

According to the International Auditing and Assurance Standards Board (IAASB), an auditor’s experiences cover knowledge, skills, and abilities obtained by a professional accountant through education, training, and practical experiences in conducting an audit (IAASB Handbook, Glossary of Terms, 2018). Haeridistia dan Fadjarenie (2019) added that experiences owned by an auditor can increase the auditor’s ability to detect fraud, which is based on the broad knowledge and thinking skills obtained from training and experience from previous work.

Auditor’s Professionalism Skepticism

Professionalism skepticism ensures that an auditor is not only receiving the given claim or presentation but also actively looking for pieces of evidence and questioning the foundation assumption (Wulandari, 2019). Hadija and Kuntadi (2023) added that professionalism skepticism is a critical and aware act that must be owned by an auditor in implementing the audit duty. According to the Auditing Standards (SA 200), professionalism skepticism is an act of mind that is constantly questioning and aware of conditions that could indicate possible errors in the presentation of financial information, whether caused by fraud or unintentional errors.

III. RESEARCH METHOD

Data analysis technique is a design for analysing data that has been collected from its sources, either field observations or from its sources, either field observations or from other sources that can be inferred and informed. Activities in data analysis are grouping data based on variables and types of respondents, tabulating data based on variables from all respondents, presenting data for each variable studied, performing calculations to answer problem formulations, and performing calculations to test proposed hypotheses (Sugiyono, 2018). In a quantitative study, data processing techniques are most important in the research by following the stages of existing data analysis. In this study, data processing was carried out using the SPSS 25 software program. The stages of testing in this study begin with instrument validity and reliability tests, classical assumption tests and hypothesis testing.

Linear Regression Analysis

Multiple linear regression analysis aims to describe the significance of the auditor's competency influence, the auditor's experiences, and the auditor's professionalism skepticism on the auditor's ability to detect fraud. The general linear regression analysis equation to test the hypotheses in this research is as follows:

KF= α + 1 KMA+2 PMA+3 SPA+ ε

Description :

KF : Auditor's Ability to Detect Fraud

α : Constant

KMA : Auditor's Competency

PMA : Auditor's Experiences

SPA : Auditor's Professional Skepticism

β : Regression coefficient of each independent variable

ε : Error term

IV. RESULT AND DISCUSSION

Instrument Test

Instrument Validity Test

In this research, validity testing is conducted by comparing the rcount results obtained through the Pearson correlation table of each question in the rtable. In this research, rtable can be seen with a df value = 51 -2 = 49 and a significance value of 0.05, obtained at 0.276. The results of the validity test calculation in this research are presented in the following table:

Table 1: Validity Testing Results

Variable	**Question Item**	**Corrected Item Total Correlation**	**R table**	**Description**
Auditor's ability to detect fraud (*fraud*) (Y)	Y1_1	0,543	0,276	Valid
	Y1_2	0,589	0,276	Valid
	Y1_3	0,449	0,276	Valid
	Y1_4	0,644	0,276	Valid
	Y1_5	0,501	0,276	Valid
	Y1_6	0,532	0,276	Valid
	Y1_7	0,398	0,276	Valid
	Y1_8	0,555	0,276	Valid
	Y1_9	0,523	0,276	Valid
	Y1_10	0,433	0,276	Valid
	X1_1	0,658	0,276	Valid
	X1_2	0,670	0,276	Valid

Variable	Question Item	Corrected Item Total Correlation	R table	Description
Auditor's Competency (X1)	X1_3	0,731	0,276	Valid
	X1_4	0,812	0,276	Valid
	X1_5	0,733	0,276	Valid
	X1_6	0,802	0,276	Valid
	X1_7	0,881	0,276	Valid
	X1_8	0,800	0,276	Valid
	X1_9	0,713	0,276	Valid
	X1_10	0,834	0,276	Valid
	X1_11	0,818	0,276	Valid
	X1_12	0,863	0,276	Valid
Auditor's Experience (X2)	X2_1	0,576	0,276	Valid
	X2_2	0,539	0,276	Valid
	X2_3	0,412	0,276	Valid
	X2_4	0,729	0,276	Valid
	X2_5	0,809	0,276	Valid
	X2_6	0,705	0,276	Valid
Professionalism Exceptism (X3)	X3_1	0,733	0,276	Valid
	X3_2	0,759	0,276	Valid
	X3_3	0,641	0,276	Valid
	X3_4	0,449	0,276	Valid
	X3_5	0,517	0,276	Valid
	X3_6	0,741	0,276	Valid
	X3_7	0,811	0,276	Valid
	X3_8	0,793	0,276	Valid
	X3_9	0,833	0,276	Valid
	X3_10	0,870	0,276	Valid
	X3_11	0,788	0,276	Valid
	X3_12	0,593	0,276	Valid
	X3_13	0,741	0,276	Valid

Source: Data processed by SPSS 25 (2023)

Based on the validity analysis of all variables in Table 1, it can be concluded that all question items in all variables are valid. It is because the ncount value of all question items resulted in the Pearson correlation column is bigger than the rtable values, which is 0.276. Thus, all question items used in this research are valid and can be entirely used for the next testing.

Classical Assumption Test

Normality Test

Table 2: One-Sample Kolmogorov Smirnov Normality Testing Result

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters^{a,b}	Mean	.0000000

	Std. Deviation	3.70850398
Most Extreme Differences	Absolute	.108
	Positive	.108
	Negative	-.053
Test Statistic		.108
Asymp. Sig. (2-tailed)		.198[c]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

Source: Data processed by SPSS 25 (2023)

Based on Table 2, the Asymp Sig. (2-tailed) value is obtained as 0.198, which is bigger than the set criteria (0,198 > 0,05), which can be concluded that based on the normality test results that have been conducted, the data used in this research is stated to be normally distributed and can be used in the next testing.

Multicollinearity Testing

Table 3: Multicollinearity Testing

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	Collinearity Statistics Tolerance	Collinearity Statistics VIF
1	(Constant)	11.786	4.526			
	Auditor's Competency	.313	.103	.424	.502	1.991
	Auditor's Experiences	-.045	.117	-.040	.923	1.084
	Professionalism Skepticism	.282	.101	.383	.523	1.913

a. Dependent Variable: Auditor's Ability to Detect Fraud
Source: Data processed by SPSS 25 (2023)

Based on Table 4.17, it can be determined that the tolerance value of the auditor's competency variable obtained is 0,502 > 0,10 and the VIF value of 1,991 < 10; the tolerance value of the auditor's experiences variable obtained is 0.923> 0.10 and the VIF value is 1.084 < 10; the tolerance value of the professional skepticism variable obtained is 0.523> 0.10 and the VIF value is 1.913 < 10. Thus, it can be concluded that the auditor's competency, auditor's experiences, and professional skepticism variables do not have multicollinearity symptoms.

Heteroscedasticity Testing

Table 4: Heteroscedasticity Testing Results with Spearman's Rho

Correlations

			Auditor's Competency	Auditor's Experiences	Professionalism Skepticism	Unstandardized Residual
Spearman's rho	Auditor's Competency	Correlation Coefficient	1.000	.283*	.572**	-.025
		Sig. (2-tailed)	.	.045	.000	.861
		N	51	51	51	51
	Auditor's Experiences	Correlation Coefficient	.283*	1.000	.150	-.058
		Sig. (2-tailed)	.045	.	.294	.685
		N	51	51	51	51
	Professionalism Skepticism	Correlation Coefficient	.572**	.150	1.000	.057
		Sig. (2-tailed)	.000	.294	.	.689
		N	51	51	51	51

	Unstandardized Residual	Correlation Coefficient	-.025	-.058	.057	1.000
		Sig. (2-tailed)	.861	.685	.689	.
		N	51	51	51	51

*. Correlation is significant at the 0.05 level (2-tailed).
**. Correlation is significant at the 0.01 level (2-tailed).
Source: Data processed by SPSS (2023)

Based on the results of the heteroscedasticity test using Spearman's rho test in Table 4, it can be concluded that the sig. value obtained from the auditor competence variable is 0.861> 0.05, the auditor experience variable has a sig. value of 0.685> 0.05, and the professional skepticism variable has a sig. value of 0.689> 0.05, which means that there is no heteroscedasticity problem in this study, so further tests can be conducted.

Autocorrelation Testing

Autocorrelation testing is a test conducted to determine whether there is a correlation problem between time and space in the linear regression equation. In this research, the autocorrelation test is carried out using the Durbin Watson test. The results of the Durbin Watson autocorrelation test can be seen in the following table:

Table 5: Autocorrelation Testing Results with Durbin Watson

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.733[a]	.538	.508	3.82503	1.880

a. Predictors: (Constant), Professionalism Skepticism, Auditor's Experiences, Auditor's Competency
b. Dependent Variable: Auditor's Ability to Detect Fraud
Source: Data processed (2023)

Based on the autocorrelation testing with Durbin Watson in Table 5, the calculation results in this research obtained a DW value of 1.880. The result of the dU value obtained through the Durbin-Watson table with k = 3 and n = 51 is 1.6754, and the dL value is 1.4273, which means that 4 - dU = 2.3246. Based on the description above, it can be concluded that 1.4273 < 1.880 < 2.3246, which means that there is no autocorrelation problem in the sample used in the regression model in this research.

Determination Coefficient Testing

Table 6: Determination Coefficient

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733[a]	.538	.508	3.82503

a. Predictors: (Constant), Professionalism Skepticism, Auditor's Experiences, Auditor's Competency
Source: Data Processed with SPSS 25 (2023)

Based on Table 6, it can be seen that the Adjusted R Square value is obtained at 0,508. It means that the auditor's competency, auditor's experience, and professionalism skepticism variables can explain 50.8% of the auditor's ability to detect fraud variable. The rest is 49.2%, described in other factors not included in the variables used in this research.

t Testing

Table 7: T Testing

Coefficients[a]

Model		Unstandardized Coefficients B	Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	11.786	4.526		2.604	.012
	Auditor's Competency	.313	.103	.424	3.032	.004
	Auditor's Experiences	-.045	.117	-.040	-.388	.700
	Professionalism Skepticism	.282	.101	.383	2.795	.007

a. Dependent Variable: Auditor's Ability to Detect Fraud

Source: Data processed results with SPSS ver. 25 (2023)

Based on the research linear regression calculation results in Table 7, it can be concluded that the linear regression equation is as follows:

$$\mathbf{KF = 11,786 + 0,313\ KMA - 0,045\ PMA + 0,282\ SPA + \varepsilon}$$

Description:

KF : Auditor's ability to detect fraud

KMA : Auditor's competency

PMA : Auditor's experiences

SPA : Professionalism Skepticism

ε : Error term

a. The testing results of the influence of auditor's competency on the auditor's ability to detect fraud (H1)

Based on the calculation in Table 7, it can be seen that the auditor's competency variable has a tcount value of 3.032. If it is compared to the ttable value of 2.011, it can be concluded that the tcount value is bigger than the ttable (3.032>2.011). Moreover, in testing at a significance level of 0.05, the sig. value obtained is 0.004, which is proven to be smaller than the significance level (0.004 <0.05). Therefore, it can be concluded that auditor's competency has an influence on the auditor's ability to detect fraud, with the direction of influence that can be seen from the beta value of 0.313, which can be stated that the auditor's competency has a positive and significant effect on the ability of auditors to detect fraud. Thus, it can be concluded that the proposed hypothesis (H1) is accepted.

In relevance to the auditor's competency to the auditor's ability to detect fraud, it is because, in the world of auditing, the competence of an auditor can be a very important factor that an auditor must own to carry out various stages of the audit process. Auditor's competency is one of the factors that can influence the identification of fraud risks (Wulandari, 2019). A more competent auditor will be more capable of recognizing fraud potential signs in financial statements or business operations. Moreover, competency also influences audit planning, in which a competent auditor will be better able to design the audit process, select appropriate tests, and determine areas that require special attention in detecting fraud (Suci et al., 2022). The results of this research are supported by previous research conducted by Wulandari (2019), Digdowisseiso (2022), and Suci et al. (2022), which state that auditor competence has a positive and significant effect on the auditor's ability to detect fraud.

b. The testing results of the influence of auditor's experiences on the auditor's ability to detect fraud (H2)

Based on the calculation results in Table 7, it can be seen that the auditor's experiences variable has a tcount value of -0.388. If it is compared to the ttable value of 2.011, it can be concluded that the tcount value is smaller than the ttable (-0.388 < 2.011). In addition, in the testing at a significance level of 0.05, the sig. value obtained is 0.700, which is bigger than the significance level (0.700> 0.05). Therefore, it can be concluded that the auditor's experiences variable is proven to not influence the auditor's ability to detect fraud. Thus, it can be concluded that the proposed hypothesis (H2) is rejected.

In relevance to the influence of professional skepticism on the auditor's ability to detect fraud, it is because when an auditor has a good professional skepticism, then the auditor will be more aware of the information they checked and not spontaneously claim that information is credible, and tend to dig them deeper. An auditor with professionalism will give relevant questions, analyze information carefully, not take a claim or representation without careful checking, and be aware of the conditions that may indicate possible misstatements, whether caused by fraud or inadvertent errors. The research result is supported by the previous research conducted by Wulandari (2019), Rakhmadhani dan Napisah (2020), Digdowisseiso (2022), and Suci et al. (2022) stated that a professional skepticism auditor has a positive and significant influence on the auditor's experience to detect fraud.

c. The testing result of the effect of professional skepticism on the auditor's ability to detect *fraud (*H3)

Based on the calculation results in Table 7, it can be seen that the professional skepticism variable has a tcount value of 2.795. When compared with the t table value of 2.011, it can be concluded that the tcount value is greater than the t table (2.795> 2.011). Furthermore, in testing the significance level of 0.05, the *sig.* value obtained is 0.007 which proves to be smaller than the significance level (0.007 < 0.05). Therefore, it can be concluded that professional skepticism has an influence on the auditor's ability to detect *fraud*, with the direction of influence that can be seen from the beta value of 0.282, so it can be stated that professional skepticism has a positive and significant effect on the auditor's ability to detect *fraud*. Thus, it can be concluded that the proposed hypothesis (H3) is accepted.

Regarding the effect of professional skepticism on the auditor's ability to detect fraud, this is because when an auditor has good professional skepticism, the auditor will be more alert to the information they examine, not immediately assume that information is correct and tend to dig deeper. Auditors who have professional skepticism will ask relevant questions, analyze information carefully, do not make claims or representations without conducting a careful examination and auditors who have professional skepticism tend to be alert to conditions that may indicate possible misstatements, whether caused by fraud or unintentional errors. The results of this study are supported by previous research conducted by Wulandari (2019), Rakhmadhani and Napisah (2020), Digdowisseiso (2022), and Suci et al., (2022) which state that auditor professional skepticism has a positive and significant effect on the auditor's ability to detect fraud.

V. CONCLUSION

The result of this research shows that the auditor's competency has a positive and significant influence on their ability to detect fraud at Yogyakarta Special Region Public Accountants (H1 accepted). The auditor's experience variable has no significant influence on their ability to detect fraud (H2 rejected). In addition, an auditor's professional skepticism also has a positive and significant effect on their ability to detect fraud (H3 accepted).

The implication of this research is the importance of improving auditors' competency and professional skepticism in the effort to detect financial fraud. However, the results may have limitations in the geographical context, and one must be careful in generalizing this finding to other areas. In addition, other factors that influence an auditor's ability to detect fraud must be further researched.

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