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Audit Experience, Work Expense, and Professional Skepticism on Auditor's Ability in Detecting Lack

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Abstract

Various causes of fraud in Indonesia, especially in the government sector, have decreased public trust in the government. This study aims to test empirically the effect of professional skepticism, workload, and audit experience on the ability of internal auditors to detect fraud. The object of this research is the role of auditors at the Inspectorate General of the Ministry of Finance concerning implementing their duties in detecting fraud. The selection of this object was based on the consideration that the auditors there had knowledge and experience regarding internal audits and were interested in disclosing and detecting fraud cases in the Ministry of Finance. In this study, researchers distributed 100 questionnaires from a total population of 285 auditors at the Inspectorate General of the Ministry of Finance. The analysis concluded that the audit experience has a positive but insignificant effect on the ability of internal auditors to detect fraud. The workload has a positive but not significant effect on the ability of internal auditors to detect fraud. Besides, there is a positive and very significant effect of professional skepticism on the ability of internal auditors to detect fraud.

Keywords: internal audit, professional skepticism, workload, audit experience, public sector accounting.

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1. Introduction

Various causes of fraud in Indonesia, especially in the government sector, have decreased public trust in the government. Corrupt practices in the form of extortion, bribery, and abuse of authority are the most conspicuous forms of fraud. As one of the government institutions that pioneer bureaucratic reform, the Ministry of Finance is also not free from corruption cases. Several corruption cases in the Ministry of Finance include abuse of authority and bribery of employees. Two examples of recent cases are the case of the sale of assets at the Directorate General of State Assets, which caused a state loss of Rp. 13 billion, and the case of setting the tax value at the Directorate General of Taxes, which involved echelon III officials as suspects and allegedly received Rp 1.9 billion in bribes.

Currently, apart from forming a special commission to eradicate corruption, the government continues to strive to maximize the role of auditors, both internal and external auditors. Internal auditors are in a more accessible position to find fraud than external auditors. The internal auditor is usually attached to an organization, supervising and providing recommendations. The Inspectorate General, as the supervisory unit at the Ministry of Finance, has a supervisory function covering planning, implementation, communication, and monitoring. This supervisory function is carried out by auditors who later carry out

audit and activities assurance. This inspection activity is carried out to ensure that the financial statements have been presented with applicable standards and detect fraud. The role of the internal audit unit in the government sector is regulated by Government Regulation Number 60 of 2008, namely the Government Internal Supervisory Apparatus (APIP) to improve internal control. Inspectorate General of the Ministry of Finance (Itjen Kemenkeu) as one of the APIP.

One of the duties of the IG, as stated in the Indonesian Government Internal Audit Standard (SAIPI) 3250, is regarding the Evaluation of the Auditor's Non-Compliance with Legislation, FraudandAbuse. Even though it has been regulated that the auditor is responsible for finding fraud, many factors influence its achievement. It is not uncommon for auditors to fail to detect fraud that has occurred. Many factors cause auditors to be unable to detect existing fraud. According to Puspitawati (2021), these factors can come from the inner side (in the auditor) in the form of the auditor's inability to meet the audit standards that must be owned. The Indonesian Government Internal Audit Standards (SAIPI) contain the basic principles and general standards required by APIP to detect fraud: professional skepticism. The Public Company Accounting Oversight Board (Gunny, K. A., & Zhang, 2013) states that professional skepticism is a severe problem for auditors when conducting fraud investigations, especially in responding to the risk of fraud so that it fails to meet standards. On the other hand, professional skepticism and the ability of auditors to detect fraud are also strongly influenced by the audit experience the auditor has. The auditor is more audit experience. The easier it will be for an auditor to detect fraud and vice versa if the audit experience of an auditor is not too much, the greater the possibility of not detecting a fraud. Setiawan, L., & Fitriany (2011) states that auditor workload is negatively related to audit quality. The more the auditor's workload, the lower the resulting audit quality. Based on these studies, the workload is also suspected to be one of the factors that cause auditor failure to detect fraud.

The quality of audits carried out by the government's internal auditor unit has recently become a public concern. The Ministry of Finance (Kemenkeu) has a very strategic role in managing state finances. The Inspectorate General of the Ministry of Finance (Itjen Kemenkeu) as the Ministry of Finance's internal auditor is required to improve the quality of transparency and public accountability in exposing allegations of irregularities and abuse of authority by employees within the Ministry of Finance. Increasing the supervisory function performed by the auditor does not guarantee that the number of frauds committed by the auditee will decrease. It is because the perpetrator's cheating technique will be increasingly complex to avoid detection of the fraud being committed. To support the auditor's ability to detect fraud that may occur in his audit, auditors need to understand and understand fraud, its types, characteristics, and ways to detect it. Based on these conditions, the question arises based on this research, namely, how the influence of professional skepticism, workload, and audit experience on the ability of auditors to detect fraud. This research includes a discussion of the influence of the variables of professional skepticism, workload, and audit experience on the Inspectorate General of the Ministry of Finance to detect fraud. The scope of the research for these variables is limited to the use of a questionnaire based on the perceptions of APIP within the IG Ministry of Finance. This study aims to test empirically the effect of professional skepticism, workload, and audit experience on the ability of internal auditors to detect fraud. The results of this study are expected to provide benefits to the Inspectorate General of the Ministry of Finance, improve the quality of assignments, and increase the ability to prevent and detect fraud. This research is also expected to contribute to and academic knowledge in internal auditing, especially in preparing qualified auditors, especially concerning detecting fraud.

According to Mulyadi (2002), auditing is the systematic process of obtaining and evaluating evidence objectively regarding statements about economic activities and events to determine the level of the conformity of these statements with the predetermined criteria and the delivery of the results to interested users. Auditing can be concluded as a process of examining, evaluating, and collecting evidence along with records, books, and supporting evidence against an economic event in which the evidence can provide information with predetermined criteria and provide fairness to financial reports for decision

making.

Audit risk is when the auditor unconsciously does not modify his opinion on financial statements that contain misstatements. The standard audit report explains that the audit is designed to obtain sufficient, not absolute, assurance that the financial statements are free from material misstatement. The auditors outline audit risk as a function of three components, namely (1) the risk of default, (2) risk control (3) the risk of detection (Setiawan, F. A., Kurniawati, H., & Kristanto, 2020). Default risk is the susceptibility of an assertion to the possibility of misstatements material, assuming there is no associated internal control. Control risk is the risk of material misstatement in an assertion that cannot be prevented or detected promptly by the entity's internal control structure. Detection risk arises because the auditor cannot detect material misstatements contained in an assertion.

Sukriah, I., & Inapty (2009) concluded that more work experience of an auditor increases the quality of the results of the tests. Someone who does work according to their knowledge will give better results than those who do not have sufficient knowledge to carry out their duties. According to Mayangsari (2003), auditors who have experience have several advantages, including: (1) Detecting an error, (2) Understanding the error more accurately, (3) Finding the source of the error. Thus, the more experienced an auditor enables them to be more sensitive to the potential for fraud and then to explore the sources of the causes of fraud. Fitria (2010) provides empirical evidence that the auditor's impact will be significant when the complexity of the task is considered. The experience will have a significant effect when the task is more complex. A person who knows the complexity of the task will be more skilled in carrying out inspection tasks, thus minimizing the level of errors, mistakes, irregularities, and violations in carrying out the task. Regarding the impact of experience on task complexity, specific tasks, and decision-making styles, it is concluded that task complexity is the essential factor that must be considered in increasing experience. Junior auditors usually obtain limited knowledge and experience from textbooks, while senior auditors develop knowledge and experience through training and further development of the mistakes made.

The workload is the amount of work that a person must do. Bandiyono (2021) stated that the auditor's workload could be seen from the large number of clients/auditors that must be handled by an auditor or the auditor's limited time to carry out the audit process. The high workload can cause fatigue and appearance dysfunctional audit behavior to reduce the auditor's ability to find errors or report irregularities. Setiawan, L., & Fitriany (2011) found that the audit process carried out when there is workload pressure will result in lower audit quality than when there is no workload pressure. The consequence that may arise from a high workload is a decrease in audit quality and earnings quality (Haas, M. R., & Hansen, 2007).

Skepticism Professional skepticism is fundamental to auditing. The auditor's professional skepticism is the attitude (attitude) collected and assessed during the audit process, so professional skepticism must be used during the audit process so professional skepticism must be used during the process (Elder, R. J., Bierstaker, J. L., Caster, P., Janvrin, D., & Reed, 2009). Low professional skepticism blunts the sensitivity of auditors to actual or potential fraud, or red flags, warning signs that indicate an error (accounting error) and fraud (Theodorus, 2010). Without applying professional skepticism, auditors will only find misstatements caused by errors, and it is challenging to find misstatements caused by fraud because fraud will be hidden by the perpetrators (Noviyanti, 2008). Fullerton & Durtschi, (2004), who examined the effect of auditors' professional skepticism on the ability of auditors to detect fraud on internal auditors in Florida, showed that auditors with a high level of skepticism would report more and essential information than auditors with a high level of skepticism low.

The auditor's professional skepticism is an attitude(attitude)in conducting audits. So the first thing to discuss is human attitudes. Noviyanti (2008) defines attitude as "a psychological tendency expressed by evaluating a particular entity with some degree of favor or disfavor." Noviyanti (2008) states that auditors' professional skepticism is influenced by social factors (trust), psychological factors (assessing

the risk of fraud), and personal factors (personality).

2. Research Design and Method

The object of this research is the role of auditors in the Inspectorate General of the Ministry of Finance in implementing their duties in detecting fraud. The choice of this object was based on the consideration that the auditors at the Inspectorate General of the Ministry of Finance had knowledge and experience of internal audit and had an interest in the disclosure and detection of fraud cases that occurred in the Ministry of Finance. From the level of activity, the division of the audit unit or the Inspectorate is differentiated based on each supervisory partner as follows:

1. Inspectorate I carries out supervision at the Directorate General of Taxes.
2. Inspectorate II carries out supervision at the Directorate General of Customs and Excise.
3. Inspectorate III supervises the Directorate General of Treasury and the Directorate General of Debt Management.
4. Inspectorate IV supervises the Directorate General of State Assets and the Fiscal Policy Agency.
5. Inspectorate V supervises at the Directorate General of Fiscal Balance, Directorate General of Budget and Capital Expenditures.
6. Inspectorate VI supervises the Secretariat General and the Financial Education and Training Agency and carries out an LK BA 015 review. General of theGeneral of the
7. Inspectorate VII carries out internal supervision at the InspectorateMinistry of Finance and is the research and development unit for the InspectorateMinistry of Finance.

Inspectorate General of the Ministry of Finance as a member of AAIPI using SAIPI as a guide in carrying out internal audit tasks. In these standards, the internal audit activities carried out by APIP at the Inspectorate General of the Ministry of Finance aim to evaluate the potential for fraud and how auditors manage the risk of fraud. Therefore, APIP must design its internal audit to detect non-compliance with laws and regulations, fraud, and abuse. APIP's professional skepticism is regulated in SAIPI's general standards, requiring that internal audit assignments be completed with professional competence and accuracy.

The types of data used in this study are primary and secondary data. Primary data is data obtained directly from respondents through questionnaires, while secondary data is from official documents from agencies, relevant books, journals related to the role of internal audit in detecting fraud, and other publications. In this study, researchers distributed 100 questionnaires from a total population of 285 auditors. The questionnaire was given in two ways, namely: (1) given directly to respondents, (2) sent via electronic mail (e-mail).

Independent variables are variables that explain or influence other variables. The independent variables in this study consist of Auditor Professional Skepticism. Waluyo (2017) states that the Auditor applies a professional skepticism attitude when asking questions and carrying out audit procedures, not being satisfied with less persuasive audit evidence based solely on the belief that management and related parties always have a critical, professional mind, are honest and have a confident attitude (IFAC, 2004, ISA 240.23-25). In ISA No. 200, it is said that professional skepticism means the auditor makes an acritical assessment, with a questioning mind on the validity and audit evidence obtained, is alert to audit evidence that is contradictory or raises questions regarding reliability and documents. Moreover, respond to questions and other information obtained from management and related parties (IFAC, 2004). The workload. The workload of auditors can be seen from a large number of clients/auditee should be handled by an auditor or auditors to conduct a limited audit process (Setiawan, L., & Fitriany, 2011). At the Inspectorate General, the average time for assignments is the same, namely two weeks for assignments outside the city and around 20 working days for assignments within the city. It applies almost the same to

every unit in the Inspectorate General. In this study, an indicator of the number of assignments performed by auditors in 1 year will be used. Experience. Regarding the impact of experience on task complexity, specific tasks, and decision-making styles, it is concluded that task complexity is the essential factor to consider in increasing experience. Junior auditors usually obtain limited knowledge and experience from textbooks, while senior auditors develop knowledge and experience through training and further development of the mistakes made (Asih, 2006).

Fraud (fraud) needs to be distinguished from error (error). Errors can be described as "unintentional mistakes" (unintentional mistakes). Mistakes can occur at any stage in transaction management, from the occurrence of transactions, documentation, recording, summarizing to the process of producing financial reports (Herman, 2009). The dependent variable in this research is the detection of fraud. Koroy (2008) states that fraud detection is not easy for auditors to carry out. Based on the available literature, four identified factors can be mapped that make it difficult to detect fraud so that the auditor fails to detect it. These causative factors are Characteristics of the occurrence of fraud, Standards (SPI) regarding fraud detection, an Audit work environment that reduces audit quality, and audit methods and procedures that are ineffective in detecting fraud.

This study uses a Likert scale of 1-5 because it will measure the interval data selected by the respondent against each question point on each variable. The measurement of variables in this study uses the Likert scale, a scale used to measure a person's attitudes, opinions, and perceptions towards an event or social situation (Sekaran 2005, 31). In this study, the Likert scale used was a scale with categories. Value 1 (one) for Strongly Disagree (STS) answers. Value 2 (two) for the answer Disagree (TS). Value 3 (three) for the answer Doubtful (R). Value 4 (four) for the answer Agree (S). Value 5 (five) for the answer Strongly Agree (SS). This hypothesis testing is carried out using multiple linear regression analysis, which aims to examine the relationship between the effects of one variable on another. Influenced variables are called dependent or dependent variables, while variables that influence are called independent or independent variables. The equation model can be described as follows:

$$Y = \beta o + \beta 1\ X1 + \beta 2\ X2 + \beta 3\ X3 + e$$

Description:

Y: Fraud Detection
X1: Audit Professional Skepticism
X2: Workload
X3: Audit Experience
βo: Constants
β1, β2, β3: Regression coefficient
e: Error

3. Results and Discussion

Result Analysis

Primary data in a research questionnaire is further processed for use in this study. In this study, researchers distributed 100 questionnaires from a total population of 285 auditors (according to employment data as of the end of 2016 The questionnaire was given in two ways, namely: (1) given directly to the unit where the respondent worked, (2) sent via electronic mail (e-mail). Of the 100 questionnaires sent to respondents, the number of questionnaires returned to the researcher was 65, and of these 50 forms were declared complete and can be processed. This number represents about 77% of the total number of questionnaires used returns from respondents or approximately 20% of the total IG auditors.

Table 1. Age of Respondents

No	Age (Years)	Total	Percentage
1	Less than 30	26	52%
2	30-35	20	40%
3	36-40	4	8%
	total	50	100%

Table 2. Gender of Respondents

No	Gender	Total	Percentage
1	Male	37	74%
2	Female	13	26%
	total	50	100%

Table 1 shows that the age group with the most respondents is fewer than 30 years old, as much as 52%, followed by respondents with the age range 30-35 years with a percentage of 40%. At the same time, the lowest was the age group 35-40, as many as four respondents or 8%. Table 2 shows the characteristics of respondents based on gender in the composition of male and female respondents. Of the 50 respondents, 74% were male respondents, while female respondents were 26%. Most internal auditors or APIP at the Inspectorate General of the Ministry of Finance are male.

Table 3. Respondents Education Level

No	Age (Years)	Total	Percentage
1	Diploma III	4	8%
2	S1 / Diploma IV	40	80%
3	S2	6	12%
	total	50	100%

Table 3 shows the most significant number of respondents is APIP with an education level equivalent to S1 of 80%, followed by the number of respondents who had an S2 education level of 12%. The last one was a Diploma III education level only 8%. Among the respondents, there were no respondents with a doctoral education level. At the Inspectorate General of the Ministry of Finance, almost all recruits will be directly included in the auditor's certification with a minimum education level of Diploma III for Skilled Auditors. In contrast, the minimum education requirement for expert auditors is Bachelors's or equivalent S1. Experience as an auditor is shown in table 4, which divides all respondents into four groups. The majority of respondents in this study were auditors with 1-3 years experience by 52%, 4-6 years as much as 36%, and the least respondents were those who had 7-10 years experience as much as 12%.

Table 4. Experience as an Auditor

No	Age (Years)	Total	Percentage
1	1-3 years	26	52%
2	4-6 years	18	36%
3	7-10 years	6	12%
	total	50	100%

Each assignment will divide roles according to the duties and authorities of each auditor in the team. Based on the role in the audit assignment, auditors are divided into four roles, namely team member, team leader, technical controller, group coordinator. Furthermore, table 5 shows the most significant number of respondents based on the role of auditors are team members with a percentage of 84%, while the remaining 16% are auditors with the role of team leader.

Table 5. Roles in Assignment

No	Age (Years)	Number	Percentage
1	Team Member	42	84%
2	Team Leader	8	16%
	total	50	100%

Table 6. Descriptive Statistics Descriptive Statistics

	Mean	Std.Deviation	N
Fraud Detection	53.70	4.761	50
Audit Experience	25.62	2.784	50
Workload	3.12	1.154	50
Professional Skepticism	40.38	3.428	50

The first validity test for the audit experience variable, seen in table 7. The results of the validity test that have been carried out state that there are several statement items, namely question numbers 1, 2, and 4 in the audit experience variable, which is considered invalid because the Pearson correlation value shows that the statement count is more minor than r table 0.576, namely 0.241, 0.408 and 0, 514. The three questions in the audit experience variable that do not meet the validity test are removed from the final questionnaire submitted to the respondent. The final number of questions in the audit experience variable is six questions.

Table 7. Results of the Variable Validity Test of Audit Experience

Item	r-count	r-table 5% (12)	Info
1	0.241	0.576	Invalid
2	0.408	0.576	Invalid
3	0.744	0.576	Valid
4	0.514	0.576	Invalid
5	0.761	0.576	Valid
6	0.743	0.576	Valid
7	0.783	0.576	Valid
8	0.604	0.576	Valid
9	0.594	0.576	Valid

Table 8. Results of Validity Variable Skepticism Professional

Item	r-count	rtable 5% (12)	Info
1	0.611	0.576	Valid
2	0.867	0.576	Valid
3	0.718	0.576	Valid
4	0.369	0.576	Invalid
5	0.916	0.576	Valid
6	0.783	0.576	Valid
7	0.933	0.576	Valid
8	0.867	0.576	Valid
9	0.762	0.576	Valid
10	0.770	0.576	Valid

The second validity test for the variable professional skepticism with ten questions, as shown in table 8. The results of the tests that have been carried out state that almost all statement items on the Professional variable skepticism passed the validity test except for question number 4, which was considered invalid because the Pearson correlation value showed the r-count statement (0.369), which was smaller than the r-table 0.576, namely 0.369. Questions in the variable of professional skepticism that did not meet the validity test were removed from the final questionnaire submitted to be filled in by respondents to maintain the validity of the research results. The number of questions representing the

variable professional skepticism in the final questionnaire is only 9.

The validity test of the third made to the variable detection of fraud with the number of questions by 13 questions shown in table 9 Results of tests that have been conducted suggest that almost all the question items passed the validity test except for statement item number 1, which was considered invalid because the Pearson correlation value showed r count (0.489) which was smaller than r table 0.576, namely 0.489. Questions in the fraud detection variable that did not meet the validity test were removed from the final questionnaire submitted to be filled in by the respondent to maintain the validity of the research results. The number of final questions representing the fraud detection variable was 12.

Table 9. Variable Validity Test Results for Fraud Detection

Item	r-count	r-table	Info
1	0.489	0.576	Invalid
2	0.696	0.576	Valid
3	0.951	0.576	Valid
4	0.781	0.576	Valid
5	0.900	0.576	Valid
6	0.951	0.576	Valid
7	0.664	0.576	Valid
8	0.951	0.576	Valid
9	0.911	0.576	Valid
10	0.778	0.576	Valid
11	0.791	0.576	Valid
12	0.622	0.576	Valid
13	0.834	0.576	Valid

Based on the results in table 9, it is known that some of the items the questions used as The instrument for measuring research variables have a correlation significance value product moment that is smaller than 5 (5%) so that based on these indications, some research items are declared invalid and omitted from the questionnaire. Overall, the total number of question items omitted from the list of questions in the final questionnaire submitted to be filled in by the respondents was five questions. It is found that the highest reliability test result value is of the fraud detection variable, which was 0.955, then followed by the professional skepticism variable of 0.932, and the last one, the audit experience variable, which was 0.829. From the reliability test results, the alpha value for all variables is greater than the value of 0.70. Therefore, it can be concluded that all the questionnaire questions in this study are reliable to be used further as a research instrument. Especially for the workload variable, the reliability and validity test was not carried out because the number of questions that represented the variable was only one question item.

Based on the evaluation results of the One-Sample Kolmogorov-Smirnov Test, by testing the regression model based on the Unstandardized Residual value, it is known that the table shows the Kolmogorov-Smirnov value of 0.118 at a significance level of 0.077> 0.05. (5%), this result shows that the data is still normally distributed. The provision in this test is a regression model that says multicollinearity does not occur if the correlation between independent variables is still below the 95% level. Besides, the Variance Inflation Factor (VIF) value calculation must also be less than 10, and the tolerance calculation is> 0.10.

Table 10. Reliability Test Results

Variable	Cronbach's Alpha	Info
Audit Experience	0.829	Reliable
Professional Skepticism	0.932	Reliable
Ability to Detect Fraud	0.955	Reliable

Table 11. Normality Test Results (*Kolmogorov-Smirnov One-SampleTest*)

		Unstandardized Residual
N		50
Normal Parametersa, b	Mean	, 0000000
	Std. Deviation	2,57534271
Most Extreme Differences	Absolute	, 118
	Positive	, 118
	Negative	-, 049
Test Statistic		, 118
Asymp. Sig. (2-tailed)		, 077c

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

Table 12. Multicolenicity Test Results

Model	Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	6,000	4,651		1,290	, 204		
Audit Experience	, 084	, 183	, 049	, 458	, 649	, 554	1,804
Workload	, 014	, 360	, 003	, 039	, 969	, 835	1,198
Professional Skepticism	1,127	, 140	811	8.066,		000,629	1,591

a. Dependent Variable: Fraud Detection

Table 12 of the tolerance calculation shows that values are more significant than 0.10 for all independent variables. Based on the calculation of VIF values for all independent variables, the results are less than 10. Thus, based on this test, it can be concluded that there is no multicollinearity in the regression model used in this study.

The results of testing the assumption of the absence of autocorrelation can be seen from the Durbin – Watson (DW) statistical value in table 13. The conclusion of the autocorrelation test is done by comparing the calculated DW and the DW table, so the test results are obtained as shown in table IV.13. The DW value is 2.294, this value will be compared with the table value using a significance value of 5%, a sample size of 50 (n), and the number of independent variables 3 (k = 3), then referring to the Durbin Watson table the following values will be obtained Durbin Watson count: 2.294; Durbin Watson table dU: 1.674; 4- dU = 2.326; The conditions for autocorrelation acceptance are du <DW <4- du; Where the conditions for autocorrelation acceptance are met, namely 1.674 <2.294 <2.326. Because the calculated DW value = 2.294 is greater than the upper limit (dU) = 1.674 and less than 2.326 (4-dU), it can be concluded that H0 cannot be rejected, which states that there is no positive or negative autocorrelation or it can be concluded that there is no autocorrelation.

Table 13. Autocorrelation Test Results

Model Summary

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate	Durbin-Watson
1	, 841a	, 707	, 688	2,658	2,294

a. Predictors: (Constant), Professional Skepticism, Workload, Audit experience
b. Dependent Variable: Fraud Detection

Heteroscedasticity is the variance of variables in the model that is not the same (constant). To determine the presence or absence of heteroscedasticity in this study, the Glejser test will be used.

Table 14. Results of Heteroscedasticity Data Processing

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	7.019	2.763		2.540	.015
	Audit Experience	-,	055,109	-, 096	-,	505,616
	Workload,		142,214,		103,664,	510
	Skepticism Professional	-,	100,083	-, 216	-1,210	, 233

Based on table 14, it is found that the significance value of all independent variables is greater than the significance level of 0.05 (5%) so that it can be concluded that there is homoscedasticity or heteroscedasticity does not occur.

Table 15. Results of Multiple Linear Regression Analysis

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.000	4.651		1.290,	204
	audit experience,	084,		183,049,		458,649
	Workload,	014,360,			003,039,	969
	Professional Skepticism	1.127,		140,811,	8.066	000

a. Dependent Variable: Fraud Detection

Based on the test results, the following regression equation is obtained.

$$MK = 6{,}000 + 0{,}084\ PA + 0.014\ BK + 1{,}127\ SK$$

If all the independent variables consisting of audit experience, workload, and professional skepticism are constant, then the value of the ability to detect fraud is 6,000. The PA regression coefficient (audit experience) of 0.084 means that every 1% increase in audit experience will increase the ability to detect fraud by 0.084% by assuming that other variables are considered constant. The BK regression coefficient (workload) of 0.014 means that when there is an increase in workload by 1%, it will increase the ability of internal auditors to detect fraud by 0.014% with the assumption that other variables are of a fixed value. The SK (professional skepticism) regression coefficient of 1.127 means that every 1% increase in professional skepticism will also increase the ability to detect fraud by 1.127% by assuming that other variables are of a fixed value.

Table 16. F-Test Results

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	785.513	3,	261.838	37.062	000b
	Residual	324.987	46	7.065		
	Total	1110.500	49			

a. Dependent Variable: Fraud Detection

b. Predictors: (Constant), Professional Skepticism, Workload, Audit Experience

The F-count is 37.062. This value is compared with the F-table, where the F-table for the sample size is 50, and the number of variables is 4 with a 95% confidence level is 2.56. Because F-count> F-table, according to the hypothesis in Chapter III, H04 is rejected and accepts Ha4. Thus it can be concluded that the audit experience, workload, and professional skepticism simultaneously or together have a significant and positive effect on the ability of internal auditors to detect fraud.

Table 17. Results of t-Test

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	6.000	4.651		1.290,	204
	audit experience	084,		183,049,		458,649
	Workload		014,360,		003,039,	969
	Professional Skepticism	1.127,		140,811,	8.066	000

a. Dependent Variable: Fraud Detection

From the results of the t-test processed using SPSS, it was found that for the audit experience variable, the t-count value <t-table (0.458 <2.009) and the significance value of 0.649 is more significant than 0.05 H0 is accepted, and Ha is rejected. Thus, it can be concluded that the audit experience does not significantly affect the ability of internal auditors to detect fraud. It was found that for the audit experience variable, the t-count value <t-table (0.039 <2.009) and the significance value of 0.969 is more significant than 0.05 H0 is accepted, and Ha is rejected. Thus it can be concluded that workload does not have a significant and negative effect on the ability of internal auditors to detect fraud was found that for the variable professional skepticism, the t-count value <t-table (8,066> 2,009) and the significance value of 0,000 were less than 0.05 H0 was rejected, and Ha was accepted. Thus it can be concluded that professional skepticism has a very significant and positive effect on the ability of internal auditors to detect fraud.

Table 18, it is known that the value of R Square shows a value of 0.707 or 70.7%. The contribution generated by the variable audit experience, workload, and professional skepticism to the ability of the internal auditors to detect fraud was 68.8%. In comparison, factors outside the model explained the remaining 29.3%.

Table 18. Analysis Results of the determination Coefficient

Model	R	R Square	Adjusted R Square	Std. An error of the Estimate
1	, 841a	, 707	, 688	2,658

a. Predictors: (Constant), Professional Skepticism, Workload, Audit Experience

Discussion

Audit experience has a positive and significant effect on the auditor's ability to detect fraud. From the results of the t-test processed using SPSS, it was found that the audit experience variable on the ability of the internal auditors to detect fraud showed insignificant results. Based on the 95% confidence level or $\alpha = 0.05$, this test concludes that the audit experience has a positive but insignificant effect on the auditor's ability to detect fraud. The positive effect is shown by the regression coefficient value of 0.084. This value indicates that every 1% increase in the audit experience will contribute to an increase in the percentage of the regression coefficient on the ability of the internal auditors to detect fraud, assuming that other variables are constant. Meanwhile, the significant effect is indicated by the significance probability value and the amount of t-count. The t-test performed showed a significance probability value greater than 0.05 and the results of t-count <t-table. Thus, both tests conclude that audit experience has no significant effect on the ability of internal auditors to detect fraud. The results in this study follow the results of Supriyanto, (2014) study, which states that the audit experience variable does not significantly affect the ability of auditors to detect fraud. In detecting fraud, auditors can not only rely on the audit experience they have during their work but are also influenced by the increasingly clever frauds in finding loopholes in finding weaknesses in internal control and existing regulations. Besides, the perpetrators will also become increasingly sophisticated in carrying out fraudulent techniques. According to Supriyanto (2014), the frequency of manipulation, collusion level, and seniority measure also influenced the audit experience variables.

It was found that the variable professional skepticism towards the ability of the internal auditors to detect fraud showed positive and very significant results. Based on the 95% confidence level or α = 0.05, this test concludes that professional skepticism has a positive and very significant effect on the ability of internal auditors to detect fraud. The positive effect is shown by the regression coefficient value of 1.127 when tested. This value indicates that every 1% increase in professional skepticism will contribute to an increase in the percentage of the regression coefficient on the ability of internal auditors to detect fraud, assuming that other variables are constant. Meanwhile, the significant effect is indicated by the significance probability value and the amount of t-count. The t-test was carried out without the control variable, or the control variable showed a significance probability value smaller than 0.05 and the result of t-count> t-table. Thus, both tests conclude that professional skepticism has a positive and very significant effect on the ability of internal auditors to detect fraud. This study follows the results of Herman, (2009) research concerning the effect of experience and professional skepticism on auditors having a positive effect on fraud detection, which indicates that the auditor professional skepticism variable is the most dominant variable influencing fraud detection. Alfiati (2017), in this study, states that professional skepticism has a significant effect on the ability of internal auditors to detect fraud. The result, which states that professional skepticism has a positive effect, is also in line with Fullerton, R., & Durtschi (2004), which concluded that internal auditors who have a larger scale of professional skepticism have a better ability to detect fraud. According to Plumlee, D., Rixom, B. A., & Rosman (2012), professional skepticism can be seen as a process of diagnostic reasoning that guides auditors in finding explanations for unusual or indicative audit evidence of fraud. Supriyanto (2014) also concluded that the variable professional skepticism has a significant effect on the ability of auditors to detect fraud because professional skepticism will lead to inquire about any audit evidence and cues that indicate the possibility of fraud and can increase auditors in detecting any symptoms of fraud that arise. Based on the answers to the questionnaire to the respondents, most of them answered that professional skepticism was needed to detect fraud at the Ministry of Finance. It has also been regulated in the audit standards used in the implementation of the duties of the Inspectorate General of the Ministry of Finance, namely SAIPI, which requires professional skepticism so that internal auditors are not easily satisfied with less persuasive evidence and question the honesty of the management of the organizations they are examining. Based on the research results above, it is also known that according to the auditors of the Inspectorate General, professional skepticism is a significant factor among the other three variables in determining whether an auditor is successful or not in detecting fraud. A critical attitude, always trying to find out the truth of audit evidence, is the primary key for an auditor to find early signs of fraud.

It was found that the workload variable on the ability of the internal auditors to detect fraud showed insignificant results. Based on the 95% confidence level or α = 0.05, this test results in the conclusion that workload does not significantly affect the ability of internal auditors to detect fraud. The insignificant effect is shown by the regression coefficient value of 0.014 when tested. This value indicates that each increase in workload by 1% will contribute to an increase in the percentage of the regression coefficient on the ability of the internal auditors to detect fraud, assuming that other variables are constant. Meanwhile, the insignificant effect is also shown from the significance probability value and the amount of t-count. The t-test performed showed a significant probability value greater than 0.05 and the results of t-count> t-table. Thus, the two tests concluded that workload did not significantly affect the ability of internal auditors to detect fraud. Although the results of this study do not follow the initial hypothesis, the results in this study follow the results of Supriyanto, (2014) study, which states that the workload variable does not have a significant effect on the ability of auditors to detect fraud. It shows that the workload and deadline given to the Inspectorate General auditors to complete the audit task does not have too much impact that it causes fatigue and the appearance of dysfunctional audit behavior and audit capacity stress which can reduce the ability of auditors to find errors or report irregularities conducted by the auditee. The workload at the Inspectorate General is considered not too excessive because the maximum supervisory

assignment carried out by each auditor is still reasonable, namely an average of 1 assignment in 1 month with a length of time between 2-3 weeks depending on the location of the assignment and the type of assignment. Assignments carried out outside the city will take an average of 14 calendar days, while assignments carried out in the Jakarta area, especially around the head office, are generally carried out for 15 to 20 working days. The length of the assignment is almost the same in all units at the Inspectorate General, so it is quite standard. The number of auditors in each assignment is also almost the same. In general, the audit team consists of 4-5 auditors with 1 Group Coordinator, 1 Team Leader, and 2-3 Team Members. With the standard length of time and number of auditors, the auditors can perform supervisory assignments without being burdened with over workloads. The auditor still has sufficient time to prepare a report on the supervision results and then prepare plans for the next assignment. Therefore, the workload variable does not significantly influence the auditors to detect fraud at the Inspectorate General.

4. Conclusions

The results of data processing and statistical testing concluded that the audit experience had a positive but insignificant effect on the ability of internal auditors to detect fraud. This effect is indicated by the regression coefficient value of 0.084 when tested using control variables at the 95% confidence level with a significant value far above 0.05. The statistical test at the 95% confidence level concludes that workload has a positive but insignificant effect on the ability of internal auditors to detect fraud. The regression coefficient shows a value of only 0.014 when tested. The sig value is far above 0.05. At the 95% confidence level, the results of data processing and statistical testing concluded that there was a positive and very significant effect of professional skepticism on the ability of internal auditors to detect fraud. The regression coefficient value shown is 1.127 with a sig value of 0.000. Through testing with the F test of the regression model, it shows that audit experience, workload, and professional skepticism together have a positive and significant effect on the ability of internal auditors to detect fraud. The test states the significance probability value of 0.000, which is smaller than the value of α 0.05. Based on the coefficient of determination analysis, the contribution or adjusted R square value generated by the audit experience variable, workload, and professional skepticism on the internal auditors' ability to detect fraud is 68.8%. At the same time, the remaining 31.2% is influenced by other variables that are not used in this study.

The author acknowledges several limitations in this study, including limitations of the study period. This research was conducted by distributing questionnaires to APIP within the Inspectorate General of the Ministry of Finance as research respondents. The time for distributing questionnaires is carried out from the end of the fiscal year to the beginning of the next fiscal year. Therefore, many auditors are busy carrying out external service duties, taking extended leave at the end of the year, and compiling Dupak (list of proposed credit numbers) so that the number of returned questionnaires is less in the study. Limitations of research respondents. Respondents used as objects in this study were APIP who worked at the Inspectorate General of the Ministry of Finance. Therefore, the results in this study cannot be generalized to all internal government auditors both at the city/district inspectorates and in other ministries in Indonesia because the work situation, obstacles, and challenges faced may vary. The limited number of independent variables. Based on similar studies that have been conducted previously, the factors that affect the ability of auditors to detect fraud are influenced by many factors. This study only takes some of these factors to examine.

Based on the results of the research that has been done, it can be seen that there is a positive influence of professional skepticism on the ability of internal auditors to detect fraud. Therefore, the Inspectorate General of the Ministry of Finance must increase the professional skepticism of APIPs by facilitating and supporting its auditors to pursue continuous formal education, professional examinations, as well as participation in training, seminars, and related certifications such as Certified Internal Auditor (CIA) or Qualified Internal Auditor (QIA). It can be seen that there is a positive influence from the audit experience on the ability of internal auditors to detect fraud. Therefore, the Inspectorate General of the

Ministry of Finance must continue to hold programs such as training in their own offices, which aims to be arena knowledge sharing for auditors in sharing their knowledge and audit experience with their colleagues. This activity is expected to increase knowledge further and provide an overview of the audit experience from more experienced auditors to other auditors. PKS activities are expected to be carried out routinely and intensively by inviting sources both from within the APIP organization and outside APIP, such as the auditee organization, to understand the auditee business process better.

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