

Auditor Experience, Work Load, Personality Type, and Professional Auditor Skepticism against Auditors Ability in Detecting Fraud

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Abstract

This study aims to examine the effect of auditor experience, workload, personality type professional skepticism, on the auditor's ability to detect fraud. Respondents in this study were KAP auditors in the Jakarta, Surabaya and Makassar regions with purposive sampling techniques. The data collection method used in this study was by distributing questionnaires to the respondents. The data analysis method used is multiple linear regression analysis. This research is very useful for auditors to detect fraud. The results showed that audit experience variables, workload, and professional skepticism had a positive effect on the auditor's ability to detect fraud, while personality type variables did not influence the auditor's ability to detect fraud

Keywords: *audit experience, workload, professional skepticism, auditor's ability to detect fraud*

INTRODUCTION

The audit by the public accounting profession or auditor is not only oriented to the payment of fees from clients, but also to the interests of third parties, namely the public and various parties who have an interest in financial statements. Statement of Auditing Standards (PSA) Number 70 states that in a financial report, the problem of material misstatement can be caused by a mistake or fraud.

The growing number of go public companies makes the public accounting profession increasingly needed in the business world, namely to ensure and assess the fairness of the financial statements presented by companies free of all forms of material misstatement due to errors or fraud. But besides the increasing number of companies that have gone public, various cases of fraud have emerged, which are increasingly complex with increasingly developed types and methods.

Various audit cases that occurred, one of the most well-known and quite significant impacts on public trust was the Enron case involving Arthur Andersen's public accounting firm. Enron's financial statements were declared unqualified by Arthur Andersen's public accounting firm, but the public was then shocked by the news of Enron Corp's bankruptcy on December 2, 2001. In Enron's case, there were cases of financial report manipulation by recording profits of 600 million US dollars even though the company was experiencing loss. With the help of Arthur Andersen who has a high reputation in the accounting profession, Enron is able to hide its obligations and losses incurred so that profits in the income statement will balloon and ultimately raise the price of its shares. Profit manipulation is caused by the company's desire to keep the shares attractive to investors (Swardana, 2015).

Cases of manipulation involving external auditors have also occurred in Indonesia, one of the cases that occurred at PT. Kimia Farma. It was found that there were errors in recording in the financial statements which resulted in an overstatement of net income for the year ended 31 December 2001, Kimia Farma's management reported a net profit of Rp 132 billion, and the report was audited by Hans Tuanakotta & Mustofa's public accounting. The Ministry of State-Owned Enterprises and the Capital Market Supervisory Agency consider that the net profit is too large and contains elements of engineering. After a re-audit, on October 3, 2002, the Kimia Farma 2001 financial report was restated because a fairly basic error was found. This misstatement occurs by way of presenting the sales and inventory pen in 3 (three) business units, in addition, the management of PT. Kimia Farma made double records of sales in 3 business units. The double recording was carried out on units that were not sampled by the auditor so that they were not successfully detected (Wiguna, 2015).

Based on the investigation of the Capital Market Supervisory Board, it was stated that the Public Accountant that audited the financial statements of PT. Kimia Farma has followed the applicable audit standards but failed to detect such fraud. In addition, the Public Accountant was also not proven to help management commit fraud. Capital Market Supervisory Agency said that the audit process had not succeeded in detecting

the profit bubbles made by PT. Kimia Farma. Basic errors may arise from mathematical calculation errors, errors in the application of accounting policies, misinterpretation of facts and fraud (Wiguna, 2015).

In addition, cases that occurred at PT Telkom where the SEC did not recognize PT Telkom's financial statements and asked them to re-audit. Where in Indonesia there are widespread cases that have not been resolved and difficulties in finding bright spots such as corruption cases. The Survey Association of Certified Fraud Examiners reports that in 2010 internal auditors were only able to detect fraud at 13.7%, while external auditors were only able to detect 4.2%. In 2014 it was reported that there was an increase in fraud cases which amounted to 1,483 cases of fraud that occurred in more than 100 countries and Indonesia contributed the most cases to the Asia-Pacific region which had 19 cases of fraud. These cases are a challenge for the auditor. As an independent party, the auditor must have the ability to detect and prevent the occurrence of misstatements contained in the audit's financial statements. But in reality, auditors have limitations in their ability to detect fraud (Anggriawan, 2014). This limitation can be influenced by several factors such as differences in auditor experience, lack of independence, time pressure and low skepticism of professional auditors.

According to SA Section, 230 PSA No. 04 (paragraph 6 dd 8) and in AU Section 230 SAS No. 82 (paragraph 7 d. 9) defines professional skepticism as an attitude that always questions and evaluates audit evidence critically. The auditor should not assume that management is dishonest, but also does not consider management's honesty to be questionable. Hurt (2010) has developed six characteristics of professional skepticism, the first of which consists of three characteristics related to auditors examining evidence, namely questioning mind, suspension of judgment, search for knowledge. The fourth characteristic is related to human aspects when evaluating audit evidence, namely interpersonal understanding. The last two characteristics are autonomy and self esteem with regard to the auditors' professional courage.

Nasution and Fitriany (2012) based on the Accounting and Auditing Enforcement Release stated that one of the causes of auditor failure in detecting fraud was the low level of professional skepticism held by auditors. Auditors with high skepticism will improve their ability to detect it by developing searches for additional information when faced with symptoms of cheating. Wiguna (2015), Srikandi (2015), Merdian (2014), and Aulia (2013) found that professional skepticism has a positive effect on the auditor's ability to detect fraud, the better the auditor's level of professional skepticism, the more detection of fraud.

Beasley et al., (2001) study based on Accounting and Auditing Releases states that one of the causes of auditor failure in detecting fraud is the low level of professional skepticism that the auditor has. This statement is supported by Carpenter, Durtschi and Gaynor (2002) in Fitriany (2012) which reveals that if auditors are more skeptical, they will be able to assess the existence of fraud at the planning stage of the audit, which will ultimately lead auditors to increase fraud detection in stages next audit.

In addition to professional skepticism, the research of Tirta and Sholihin (2004) states that the experience of the auditor will help the auditor in increasing his knowledge of errors and fraud. Winantyadi and Waluyo, (2014) state that audit experience is a factor that also influences the auditor's professional skepticism and the auditor's ability to detect fraud. The more an auditor checks the financial statements, the higher the level of professional skepticism the auditor has. Experienced auditors must also have done a lot of audit assignments, so they have found fraud cases and have extensive knowledge and good thinking to detect fraud. Experienced auditors tend to have good skepticism to improve their ability to detect fraud

Lopez and Peters (2011) suggested that when in the busy season, namely in the first quarter period of the beginning of the year, auditors were asked to resolve several inspection cases which resulted in auditors fatigue and decreased auditor's ability to detect fraud. The pressure of a very heavy workload for auditors can have a negative impact on the audit process, including auditors will tend to reduce some audit procedures and auditors will easily accept the explanations given by clients (DeZoort and Lord, 1997 in Lopez and Peters, 2011) . Fitriany (2011) states that the auditor's workload is negatively related to audit quality, the more the auditor's workload, the lower the audit quality produced. Based on these studies, the workload is thought to be one of the factors that caused auditor failure in detecting fraud, Nasution (2012), Supriyanto (2014), and Indriyani (2015) stated that workload negatively affected the auditor's ability to detect fraud.

Noviyanti (2008) states that a person's personality type becomes one of the factors that determine the attitudes held by the individual, including the skepticism found in the individual. Auditors who have high skepticism usually have personality traits that are always logical and make decisions based on the facts.

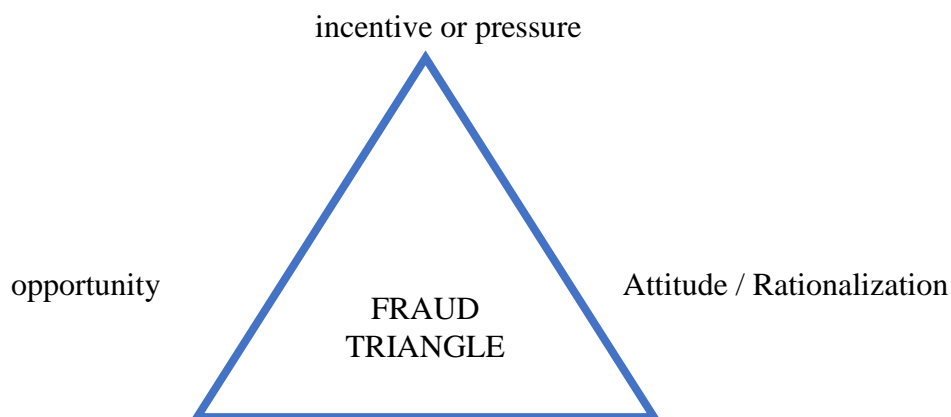
Personality type is a factor that is often overlooked to increase professional skepticism and the auditor's ability to detect fraud. In the research of Noviyanti (2008), states that a person's personality type becomes one of the factors that determine the attitudes held by the individual, including the skepticism found in the individual. Auditors with Sensing Thinking and Intuition Thinking personality types based on Myers-Briggs theory tend to be more skeptical because the auditor has personality traits that always make sense in making decisions based on facts. So that auditors with Sensing Thinking and Intuition Thinking personality types are more skeptical to detect fraud compared to other personality types.

This research is a development of the research of Fullerton and Durstchi (2010) which examines the effect of professional skepticism on increasing the auditor's ability to detect fraud symptoms, Suraida (2005) and Anugerah, Sari and Frostiana (2011) studies which examine the effect of audit experience on professional skepticism and Noviyanti (2008) who examined the influence of personality types on professional skepticism.

THEORY AND HYPOTHESES

Agency Theory

Agency theory states that fraudulent actions are basically motivated by a conflict of interest between the principal and the agent. The Principal gives responsibility to the agent to carry out the company's operational activities with the aim of earning profits. The Principal will provide high compensation when the agent is able to produce optimum profits. Compensation makes the agent motivated to produce the maximum profit by cheating (Hanifa, 2015).



Picture 1 Fraud Triangle

Fuad (2015) mentions that there are three things underlying a person committing fraudulent actions, including the First element is a pressure which can be in the form of financial and non-financial pressures (Sukirman, 2013). Financial pressure arises when a person has the desire to have a sufficient lifestyle or satisfy themselves materially. While non-financial factors can encourage someone to commit fraud as an act to hide poor performance, the second element is the opportunity caused by someone who believes that the actions they take are not detected by others. This opportunity can occur when a system of controlling an organization is weak, lack of supervision from management and inadequate procedures that can create opportunities or opportunities for someone to commit fraud. The third element, namely rationalization, is a justification made by the perpetrators by looking for various rational reasons for the actions they have taken. Suppose management uses accounting standards that provide various alternative options to justify their actions in financial statement accounting engineering.

Theory of Cognitive Disonance

The theory of cognitive dissonance was developed by Leon Festinger in 1957. This theory says that humans basically love consistency. Therefore human beings tend to take attitudes that are not contrary to each other and avoid doing actions that are incompatible with their attitude. Disonance means an inconsistency. Cognitive dissonance has the unpleasant psychological state of the art that is caused by conflicting attitudes, thoughts, and behaviors. Disonance is the term for imbalance, and the consonance is the term for

equilibrium. In this theory, cognitive elements are every knowledge, opinion, or belief that people believe about an object, environment, self or behavior (Festinger, 1957). In relation to this research, this theory helps to explain how auditors' skepticism in the event of cognitive dissonance in him when it detects cheating. A high level of auditors' trust in clients will lower their level of professional skepticism, on the contrary, low levels of auditors' trust in clients will increase their level of professional skepticism. Whereas the high fraud risk assessments from the auditors to the auditors will increase their professional skeptics and lower risk of cheating from the auditors to the auditors will lower their professional skeptics (Noviyanti, 2008).

Planned Behavioral Theory

Ajzen (1991) in his view of the concept of behavioral theory planned to assume that humans will usually behave appropriately in accordance with what their environment desires. The purpose and benefits of this theory in the context of this study is to predict and understand the effects of motivational behavior, whether the individual's will or the willingness of the individual.

The planned behavioral theory, according to Januarti (2011), has the function of three determinants. First, it relates to one's basic attitude, for example, one's attitude toward intuition, another person, or object. This theory can explain that one's basic or personality stance can be formed upon the person's response to the environment, objects, and intuition. Relevant to this research, the attitude of the skepticism shown by the auditor is an attitude in dealing with a case or assignment of the audit given. In addition, the amount of burden on which this burden or audit burden is incurred will also affect how it will behave. Second, it illustrates the social influence of so-called subjective norms. Third, in regards to control issues. This factor relates to the past and one's perception of how difficult it is to conduct a behavior, for example, an audit experience in performing audit procedures in its audit assignment.

Auditor Experience and Ability to Detect Fraud

The auditor's experience will further develop with increasing audit experience, discussions about auditing with co-workers, and the presence of training programs and standard use. The development of one's cognitive morality is strongly influenced by experience (Nasution, 2012). Work experience is seen as an important factor in predicting auditor performance (Januarti, 2011). Noviyani (2002), Tirta and Sholihin (2004) and Nasution (2012) found that experienced auditors would have more knowledge about errors and fraud so that they would produce better performance in detecting fraud cases compared to inexperienced auditors. Anggriawan (2014) found that auditors who have high levels of working hours will encounter many cases or problems that can deepen their knowledge and expertise. Adnyani et al. (2014) state that auditor experience can influence the level of success of detection of fraud and financial statement errors. The higher the experience of the auditor, the higher the auditor's ability to detect fraud, the hypothesis:

H1 : The auditor's experience has a positive effect on the auditor's abilities detect fraud

Workload and Ability to detect fraud

Nasution (2012), Indriyani (2015) and Supriyanto (2014) state that workload has a negative influence on the auditor's ability to detect fraud. Setiawan and Fitriany (2011) find auditor workload can be seen from a large number of clients that must be handled by an auditor or the auditor's limited time to conduct the audit process. Nasution (2012) the excess work during the busy season will result in fatigue and tight time budget for auditors so that it will produce low audit quality. Nasution's research (2012) found that workload negatively affected professional skepticism. In the context of fraud detection, the amount of workload is also thought to have a negative effect on the auditor's ability to detect fraud. Murtisari and Ghazali (2006) found that workload can result in decreased job satisfaction and auditor performance. Setiawan and Fitriany's (2011) study found that auditor workload negatively affected audit quality. The results of these studies indicate that the increased workload will reduce the auditor's ability to detect fraud or errors made by management due to fatigue resulting in a low audit result. Based on the results of previous studies, it is assumed that the more workload is borne, will not improve the ability to detect fraud so the hypothesis in the study:

H2 : The auditor's workload influences the auditor's ability to detect fraud

Auditor personality type and Ability to detect fraud

Robbins and Judge (2008) state personality as an organic organization in individuals who have a psychological system that determines their unique adjustments to their environment and personality is the ways in which individuals react and interact with others. Hafifah and Fitriany (2012) suggest that auditors with Sense and Thinking personality types - Intuition and Thinking will further improve their ability to detect them when faced with symptoms of fraud compared to auditors with other personality types. Indriyani (2015) and Supriyanto (2014) suggest that auditor's personality type has a negative effect on the auditor's ability to detect fraud. In addition, Research Noviyanti (2008) found that auditors with Sense and Thinking personality types and Intuition and Thinking are auditors who have higher professional skepticism than auditors with other personality types. Personality with a combination type of Sense and Thinking and Intuition and Thinking is a type that tends to be logical in making decisions because it considers the facts. Tuanakotta (2013) The type of combination of Intuition and Thinking tends to emphasize patterns, contexts, and relationships with doubtful and inconclusive data where the auditor is required to guess the meaning of the data intuitively, and then use it as a basis for exploring facts with objective and critical logic and analysis in situations where decisions must be made. Based on the concept, the auditor's alleged combination of Intuition and Thinking personality types has an influence on the auditor's ability to detect fraud. Departing from these arguments, the hypotheses formulated are as follows:

H3 : The appropriate auditor personality type has a positive effect on auditor's ability to detect fraud

Auditor Professional Skepticism and Ability to Detect Fraud

Noviyanti's (2008) study found that the auditor's low level of professional skepticism was one of the causes of failure to detect fraud. Anggriawan (2014) and Simanjuntak (2015) state that skepticism held by auditors will make auditors more careful in making decisions and giving opinions. Aulia (2013) stated that in carrying out audit assignments in the field, an auditor should not only follow the audit procedures contained in the audit program but also must be accompanied by a professional attitude of skepticism. Whereas Anggriawan (2014) expressed skepticism is a critical attitude in assessing the reliability of assertions or evidence obtained so that in carrying out the audit process an auditor has sufficient confidence in an assertion or evidence he has obtained and also considers the adequacy and suitability of the evidence obtained. Research conducted by Merdian (2014), Hilmi (2014), Wiguna (2015), Srikandi (2015) states that professional skepticism has a positive effect on the auditor's ability to detect fraud. Based on the description above, the hypotheses developed in this study are as follows:

H4 : Auditors' professional skepticism has a positive effect on the auditor's ability to detect fraud

RESEARCH METHODS

This study explains the influence of experience, workload, personality type, and professional skepticism on the auditor's ability to detect fraud. The population of this study is all auditors working in the Public Accountant Office in Jakarta, Surabaya and Makassar, according to information obtained from the Directory of Public Accountants Office issued by the Indonesian Accountants Association. The sampling criteria for auditor staff who were respondents in this study were auditors who had work experience at Public Accountants Office of at least 1 year so that they were considered to have relatively enough time to understand and adjust all forms of assignments accompanied by workload on the assignment . All variables in this study were measured using a questionnaire.

Operational definitions of variables

Variable ability to detect fraud is the ability to recognize and identify fraudulent symptoms developed by Fullerton and Durtschi (2010) and modified by Nasution (2012) consisting of fraud symptoms associated with the company's environment and fraudulent symptoms related to financial records and accounting practices.

Professional skepticism is the behavioral attitude of the auditor who will take action on actions that will always ask for and critically evaluate audit evidence. Professional skeptics adopt from Hurtt, Eining, and Plumlee (2003) and indicators include understanding the provision of evidence, action taken on evidence and skepticism.

The workload is the amount of work a person needs to do. Isaac (2015) states that work-load can be seen from the number of clients that an auditor must handle. Nasution (2012) mentions that auditors' workloads can be seen from the large number of clients that an auditor must handle or the limited auditor's time to perform the audit process. The workload is measured by the average number of audit assignments performed by the auditor for one year. The lower the score of this variable shows that the lesser the workload the auditor possesses.

Personality as an organic organization in individuals who have a psychological system that determines their unique adjustment to their environment. So personality is the way the individual approaches in reacting and interacting with others (Robbins and Judge, 2008: 137). The personality type indicators were measured using the Myers Briggs Type Indicator test. Auditors with personality type Sense Thinking and Intuition Thinking are rated 1 and auditors with personality type other than Sense-Thinking and Intuition-Thinking are rated 0.

Experience based on Webster's Ninth New Collegiate Dictionary is the knowledge or expertise gained from an event through direct observation or participation in the event. Libby and Frederick's research, (1990) found that auditors who have had many experiences would not only have the ability to find the unusual or misleading mistakes found in the financial statements but also that the auditor could provide a more accurate explanation of the findings compared with little auditor experience. The higher the score in this variable, the more the auditor has had, the more four answers, the longer the respondent works as an auditor, the higher the value given.

Data Validity and Reliability Test

Reliability testing is done using Cronbach's Alpha. Test results show Cronbach's Alpha value > 0.6 ; the results indicate that the data used in the research is reliable.

Validity test is used to measure the validity or validity of a questionnaire. This validity test uses total correlation (corrected item) Testing using two sides with a significance level of 0.05. Results show all valid research variables.

Classic assumption test

Multicollinearity test in this study uses tolerance values and the value of variance inflation factors (VIF) as an indicator of the presence or absence of multicollinearity among independent variables. From the test results, the tolerance value is > 0.10 , and the VIF value shows < 10 , it can be concluded that there is no multicollinearity in the regression model.

This study uses a normality test with the Kolmogorof-Smirnov test. In the Kolmogorov-Smirnov test produced a significance value of > 0.05 , it can be concluded that the regression model in this study is normally distributed.

While the heteroscedasticity test in this study used the Gleyser test as an indicator of heteroscedasticity, from the test results obtained a significance value (Sig) > 0.05 . Thus it can be concluded that the regression model used is not exposed to heteroscedasticity.

Hypothesis testing

Testing the Results of the Determination Coefficient (R²)

Table 1
Results of the determination coefficient (R²)

Model	R	R Square	Adjusted R Square	Std. The error of the Estimate
1	0.955	0.899	0.887	1.211

a. Predictors : (Constant), Auditor experience, workload, personality, skepticism

Source: Data Processing Results

Based on table 1. above we can see the value of the coefficient of determination (R²) is 89.9%, which means that the independent variable of auditor experience, auditor's workload and personality and skepticism influence fraud detection and the remaining 10.1% is influenced by other variables not included in the study.

Simultaneous Significance Test (Uji Statistik F)

The results of the F statistical test obtained F_{count} of 3.267 > F_{table} of 2.61 with a probability of 0.022 < 0.05. These results indicate that the regression model can be used to predict the auditor's ability to detect fraud or the independent variables jointly influence the dependent variable.

The results of the first hypothesis test show that work experience has a t_{count} of 1.788 < from the table value of 2.021 with a significance probability of 0.023 < 0.05. This means accepting the first hypothesis so that it can be said that work experience has a significant effect on the auditor's ability to detect fraud

The results of the second hypothesis test show that the workload has a value of t_{count} of 1.887 < from the table value of 2.021 with a significance probability of 0.020 < 0.05. This means accepting the second hypothesis so that it can be said that workload has a significant effect on the auditor's ability to detect fraud.

The results of the third hypothesis test show that the personality type has a t_{count} of 0.913 < from the t_{table} of 2.021 with a significance probability of 0.63 > 0.05. This means rejecting the third hypothesis so that it can be said that the personality type with a combination of Sense Thinking and Intuition-Thinking does not significantly influence the auditor's ability to detect fraud

The results of the fourth hypothesis test show that professional skepticism has a t_{count} of 3.278 > of the t_{table} of 2.021 with a significance probability of 0.002 < 0.05. This means accepting the fourth hypothesis so that it can be said that professional skepticism has a significant effect on the auditor's ability to detect fraud.

RESULTS AND DISCUSSION

Effect of Auditor Experience on the Auditor's Ability to Detect Fraud

The results of auditor experience testing have a significant positive effect on the ability to detect fraud. The results of this study are consistent with the results of research conducted by Anggriawan (2014), Indriyani (2015) and Wusqo (2016) which state that works experience has a positive effect on the auditor's ability to detect fraud. An auditor who has a lot of experience, especially in audit activities, has more things that can improve his knowledge, expertise, and ability to detect fraud. The longer you work as an auditor, the more assignments and types of companies will be handled so that the auditor will have a lot of knowledge and understanding that can increase his awareness and sensitivity in the event of mistakes or fraud. The results of this study are in line with the theory of cognitive dissonance which states that humans basically like

consistency. Therefore humans will tend to take attitudes that do not conflict with each other and avoid taking actions that are not in accordance with their attitudes.

Effect of auditor's workload on the auditor's ability to detect fraud

The second hypothesis; workload has an effect on auditor detection of auditor financial statement fraud. The previous test results show that the coefficient of the workload variable has a positive effect with a significant level of 0.020 where it is smaller than alpha 0.05. Thus the workload has a positive influence on the auditor's detection of fraud. This shows the greater the workload of an auditor, the better the auditor's detection of fraud and the smaller the workload of an auditor, the better the auditor's detection of fraud. This research is in line with the agency theory which states that fraudulent actions are basically motivated by a conflict of interest between the principal and the agent. The Principal gives responsibility to the agent to carry out the operational activities of the company with the aim of earning profits and will provide high compensation when the agent is able to produce optimum profits. However, this study is different from the research of Fitriani (2011) and Nasution (2012) who found that workloads had a negative influence on improving the ability to detect fraud and were not supported. Increasing workload will reduce the auditor's ability to detect errors or fraud in a company which will also result in lower audit quality (Loperz and peters, 2011). Likewise with Murtisari and Ghazali (2006) also states that the weight of the workload that results in excess work will reduce job satisfaction and auditor performance in carrying out the audit process.

Effect of Auditor Personality Type on the Auditor's Ability to Detect Fraud

The results of this study indicate that personality does not affect the auditor's ability to detect fraud. The difference in personality types possessed by auditors does not affect the auditor's ability to detect fraud. This may be due to the auditor having competencies that make the auditor faster and more accurate in detecting fraud, auditors who have a lot of experience not only have the ability to find unusual errors or fraud in the financial statements but also provide a more accurate explanation of the findings is compared with auditors who still have little experience, so that differences in personality types are not able to influence the auditor's ability to detect fraud. Thus the fourth hypothesis which states the appropriate personality type has a positive effect on the auditor's ability to detect fraud is rejected. This is not in line with the theory of planned behavior which states that a person's basic attitude or personality can be formed on one's response to the environment, objects, and intuition. Even the results of this study do not support the results of research conducted by Fitriany and Nasution (2012), Indriyani (2015) and Supriyanto (2014) which state that auditor personality types negatively affect the auditor's ability to detect fraud.

Effect of Auditor Professional Skepticism on the Auditor's Ability to Detect Fraud

The results of this study indicate that Auditor Professional skepticism has a positive and significant effect on the auditor's ability to detect fraud. The results of this study are consistent with the results of research conducted by Aulia (2013), Angriawan (2014), and Simanjuntak (2015) who found a positive influence on auditor professional skepticism on the auditor's ability to detect fraud. Fullerton and Durtschi (2004) have proven in their research that auditors with high skepticism will improve their ability to detect them by developing additional information seeking when faced with symptoms of fraud. Auditors who have an attitude of skepticism will be careful especially in making decisions and giving audit opinions. The auditor will look for additional evidence and information to ascertain the extent to which the accuracy and confidence of the audit evidence to be used in assessing the audited financial statements are free from all forms of misstatement. Skepticism will facilitate the auditor in detecting fraud because the auditor has a critical mind and a high sense of curiosity so that it will be more sensitive to symptoms of cheating. This is in line with the theory of cognitive dissonance which states that the high level of auditor confidence in the client will reduce the level of professional skepticism, and vice versa, the low level of auditor confidence in the client will increase the level of professional skepticism.

Conclusions and recommendations

The results of this study indicate that audit experience, workload and professional skepticism influence the auditor's ability to detect fraud while the personality type does not affect the auditor's ability to detect fraud. This research is very useful for auditors, given the main task of an auditor must be able to detect fraud.

This study is inseparable from a variety of limitations, the possibility of bias towards the response of the respondents because of the inaccuracy of respondents when filling out or giving answers to the questionnaires given so that the variables are not measured perfectly. For future research, it is expected that researchers can use the interview method directly to respondents so that the questions from the questionnaire can be better understood. even though the number of auditors who are respondents has met the criteria for the minimum number of research samples, but it would be better if there were more numbers so that the results better illustrate the actual conditions, it is recommended for future researchers to expand the research location.

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