THE INFLUENCE OF PROFESSIONAL SKEPTISM, WORK EXPERIENCE AND INDEPENDENCE OF AN AUDITOR ON THE ABILITY TO DETECT FRAUDS (EMPIRICAL STUDY ON KAP IN JAKARTA)

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Abstrak Penelitian ini bertujuan untuk mendukung kemampuan Auditor dalam mendeteksi kecurangan yang terjadi dalam auditnya. Auditor perlu untuk mengerti dan memahami kecurangan, jenis, karakteristiknya, serta cara untuk mendeteksinya.

Dalam penelitian ini jenis data yang digunakan adalah data primer yang didapat langsung dari sumbernya berupa jawaban kuesioner dari responden di beberapa KAP. Peniliti mengukur jawaban kuesioner dengan menggunakan skala likert lima poin. Teknik data yang digunakan adalah metode regresi linear berganda. Jumlah sampel yang diteliti yaitu sebanyak 104 responden dari 11 KAP.

Hasil penelitian membuktikan bahwa (1) *Skeptisisme Profesional* berpengaruh positif dan signifikan terhadap auditor dalam mendeteksi fraud, (2) *Pengalaman Kerja* berpengaruh positif dan signifikan terhadap auditor dalam mendeteksi fraud, (3) *Independensi* berpengaruh positif dan signifikan terhadap auditor dalam mendeteksi fraud, (4) *Skeptisme Profesional, Independensi dan Pengalaman Auditor* secara bersama-sama memiliki pengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan..

Kata kunci : Skeptisme Professional, Pengalaman Kerja, Independensi Auditor dan Fraud

Abstract: *This study aims to support the Auditor's ability to detect fraud that occurs in the audit. Auditors need to understand fraud, it's types, characteristics and ways to detect it.*

In this study, the type of data used in primary data which is obtained directly from the source in the form of answers to questionnaires from repondents in several KAPs. Researcher measure the answers to the questionnaire using a five-point Likert scale. The data technique used is multiple linear regression method. The number of samples studied were 104 respondents from 11 KAP.

The results of the study prove that (1) Professional Skepticism has a positive and significant effect on auditors in detecting fraud, (2) Work Experience has a positive and significant effect on auditors in detecting fraud, (3) Independence has a positive and significant effect on auditors in detecting fraud, (4) Professional skepticism, experience of auditor and independence together have a significant effect on the ability of auditors to detect fraud

Keywords: Professional Skepticism, Work Experience, Auditor Independence, Fraud

I. PRELIMINARY

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. Cheating in general is an illegal act committed by people from within and or outside the organization, with the intention of obtaining personal and / or group gain that directly harms other parties. Fraud is an act that is carried out on purpose and results in material misstatement in the financial statements where this report is the main subject of the audit.

Fraud or fraud is increasingly occurring in various ways that continue to develop so that the ability of auditors to detect fraud must also be improved, however auditors are required to be able to detect fraud in the event of fraud in carrying out their audit duties. The problem that arises is that auditors also have limitations in detecting fraud. Limitations owned by auditors will cause a gap or expectation gap between users of auditor services

Based on the above, the authors are interested in conducting research with the title "The Influence of Professional Skeptism, Work Experience and an Auditor's Independence on the Ability to Detect Fraud"

1.1. Formulation of the problem

Based on the background that has been described, the problem formulations that arise in this study are as follows:

1. Does the professional skepticism of an auditor have a positive and significant effect on the ability of auditors to detect fraud?
2. Does the work experience of an auditor have a positive and significant effect on the ability of auditors to detect fraud?
3. Does the independence of an auditor have a positive and significant effect on the ability of auditors to detect fraud?
4. Whether professional skepticism, auditor experience, and independence together have a positive and significant effect on the ability of auditors to detect fraud

1.2. Research purposes

Based on the formulation of the problem that has been compiled, the objectives of this study are as follows:

1. This is to determine the positive and significant effect of an auditor's professional skepticism in detecting fraud.
2. This is to determine the positive and significant effect of an auditor's work experience in detecting fraud.
3. This is to determine the positive and significant effect of an auditor's independence in detecting fraud.
4. This is to determine the positive and significant impact of professional skepticism, auditor experience, and auditor independence together in detecting fraud

II. LITERATURE REVIEW

2.1. Audit

Meanwhile, according to Mulyadi (2013: 9) the definition of "auditing" in general is: "Auditing is a systematic process for obtaining and evaluating evidence objectively regarding statements regarding economic activity, with the aim of determining the level of conformity between these statements and predetermined criteria, and communicating the results to interested users".

2.2. Professional Skeptimism

According to Arens, Elder, Beasley (2012: 462) who is translated by Jusuf, defines professional skepticism as an attitude of auditors who do not assume dishonest management but also do not assume absolute honesty, while Kurnia and Suharyanti (2010: 42) define

professional skepticism as an attitude that includes a mind that always questions and performs audit-proven critical evaluation

2.3. Auditor Experience

Auditor experience is a measure of the length of time and years of work that a person has passed in understanding his job duties properly. The results of research conducted by Hilmi (2011) prove that the experience of auditors has an influence on the ability of auditors to detect fraud. This is because work experience can deepen and broaden work abilities. The more often the auditors do the same job, the faster and more skilled the auditors will do their work. Experienced auditors will also have a better understanding of the causes of errors that occur, whether due to pure human or tool errors or deliberate mistakes which mean fraud (Eko, 2014).

2.4. Auditor Independence

Independence in auditing means an impartial perspective in conducting tests, evaluating the results of examinations, and preparing audit reports. According to Rahayu and Suhayati (2010: 40) Independent means that it is not easy to be influenced, because auditors carry out their work for the public interest. Auditors are not allowed to side with the interests of anyone

2.5. Fraud Detection Efforts (fraud)

Research in the field of auditing indicates a variety of reasons why management may decide to change its auditor. These reasons include seeking better quality service, opinion shopping, and reducing costs. The decision to change auditors in order to gain access to better services, by itself will not threaten the independence of auditors. The best protection for auditors against threats to independence that can arise from a change of auditors is communication.

2.6. Relationship Between Research Variables

2.6.1. The effect of an auditor's professionalism in detecting fraud.

Single Amen (2012: 59) - explained that there are three elements to prevent and detect fraud, namely: (1) A culture of honesty and high ethics; (2) The responsibility of management to evaluate fraud risks; (3) Supervision by the audit committee. Fraud fraud is not sufficient to deal with just prevention, but fraud must also be detected as early as possible. Therefore, the contribution from internal audit is needed in this case. Professional ability is the responsibility of the internal audit department and each internal auditor. And the internal audit leader in each examination must assign people - people who together or as a whole have the knowledge, ability and share the necessary disciplines to carry out the examination properly and properly.

In the Public Accountant Professional Standards (SPAP, 2011), it states that the professional skepticism of auditors as an attitude that includes a mind that always questions and evaluates critically the evidence of the International Federation of Accountants (IFAC) in Tuanakota (2011: 78) defines professional skepticism. namely: "Skepticism means the auditor makes a critical assessment, with a questioning mind, of the validity of audit evidence obtained and is alert to audit evidence that contradicts or brings into question the reliability of documents and responses anh other information obtained from management and those. charged with governance ".

Low professional skepticism blunts the sensitivity of auditors in detecting real or potential fraud, or to red flags, warning signs that indicate errors (accounting errors) and fraud (Tuannakota, 2011: 77).

SAS 1 (AU230) requires that audits be designed in such a way as to provide reasonable assurance to detect both error and material fraud in financial statements. To

achieve this, audits must be planned and carried out with professional skepticism regarding all aspects of the engagement. (Alvin Arens, 2012: 186).

Scepticism is the first step on the road tp philosophy, (Diderot, in Tuanakotta, 2011). The auditor does not consider management dishonest, but also does not consider the honesty of management to be unquestionable (IAI, SA section 230.08). One of the causes of audit failure is low professional skepticism. Low skepticism blunts the auditor's sensitivity to fraud, both real and potential, or to red flags, warning signs that indicate an error (accounting error) and fraud (fraud).

Auditors who with discipline to apply professional skepticism will not be fixated on the audit procedures listed in the audit program. Professional skepticism will assist the auditor in critically assessing the risks faced and taking these risks into account in a variety of decisions (such as accepting and rejecting clients, selecting appropriate audit methods and techniques, assessing collected audit evidence, and so on).

Thus, from several statements above, the greater the professional skepticism of an auditor, the higher the level of ability to detect fraud. Research conducted by Rahayu (2015) on the professional skepticism of auditors in an effort to detect fraud, namely examining the factors that influence the professional skepticism of auditors. It can be concluded that if the auditor is given a higher assessment in detecting fraud, it will affect the auditor's professional skepticism. Hartan (2016) said that if the professional skepticism of auditors is high, the possibility of fraud will also be smaller. The conclusion is that both simultaneously and partially, the auditor's professional skepticism has a positive effect on fraud detection.

2.6.2. The effect of an auditor's work experience in detecting fraud.

Another skill that influences auditors in detecting and preventing fraud is experience. Experience is an important indicator for the professional qualifications of an auditor (AU Section 110 Paragraph 04) (Nasution 2014). Work experience has been seen as an important factor in predicting auditors' performance, so that experience is included in the requirements for obtaining a license to become an accountant in Indonesia, in conducting an audit is not only determined by the knowledge carried out during education but what is no less important is the experience gained from each examination. Auditors who already have experience are believed to be able to detect fraud because of their experience in dealing with reasonable and unfair cases,

2.6.3. Effect of independence of an auditor in detecting fraud.

Apart from having to apply professional skepticism, auditors are required to have a high degree of independence and maintain their professional objectivity. Auditors must have an independent attitude in each of their duties, especially when they detect fraud in the financial statements. The auditor must be able to report fraudulent acts even though they are under pressure from other parties. When conducting the audit process, the auditor must maintain an independent attitude so that the auditor does not take sides with anyone so that he can be objective and act fairly in providing opinions or conclusions. If the auditor does not apply an independent attitude, the users can question the results of the financial statements, especially if fraud is found in the financial statements.

According to Arens (2014: 25) independence in auditing is as follows; "The use of an unbiased perspective in conducting audit tests, evaluating 70 Coopetition Vol VIII, Number 1, March 2017, 67 - 83 of the test results, and reporting of audit findings.

Independence is the auditor's attitude that is impartial, has no personal interest, and is not easily influenced by interested parties in providing opinions. It is highly expected of a public accountant to have a personal interest in carrying out their duties, which is against the principles of integrity and objectivity. Public trust in the independence of auditors' attitudes is very important for the development of the public accounting profession. Public trust will decrease if there is evidence that the independence of the auditor's attitude is

reduced, even public trust can also decline due to circumstances by those who think healthy (rational) are considered to be able to influence the attitude of independence. An independent attitude means that auditors are not easily influenced (SPAP, 2011: 220), so that the auditor will report what he found during the audit process. An auditor who has and maintains an attitude of independence will not care about interference, threats, that pressure from other parties to detect a fraud that occurs because the auditor has high integrity. The higher the attitude of the auditor's independence, the greater the auditor's ability to detect fraud.

According to Rahayu and Suhayati (2010: 58) in Pangestika (2014) are: "Independent means not easily influenced, and neutral. An independent auditor is not allowed to side with the interests of anyone. An auditor who finds fraud will continue to seek out and disclose his suspicions in order to maintain his independence. Auditors must also maintain objectivity, so as not to conflict with other interests, so that independence is the main foundation for the public accounting profession.

2.7. Hypothesis Development

Based on the above thinking, the hypothesis proposed in this study are as follows:

H1 : There is a positive and significant influence between professional skepticism on the ability of auditors to detect fraud

H2 : There is a positive and significant influence between work experience on the auditor's ability to detect *fraud*

H3: There is a positive and significant influence between independence on the ability of auditors to detect fraud.

2.8. Framework

Fraud (fraud) is a problem that often occurs in companies, both private and government-owned, fraud occurs usually due to the fraud triangle, namely pressure, opportunity and justification. Fraud is increasingly occurring in various ways that continue to develop so that the ability of auditors to detect fraud must also be continuously improved, however the audience is required to be able to detect fraud in the event of fraud in carrying out the audit. Fraud can also be termed suspicion which implies a deviation and an illegal act, which is carried out deliberately for a specific purpose, for example, cheating or misleading other parties by people both inside and outside the organization. (Karyono 2013: 4).

The auditor's effort in detecting fraud is the quality of an auditor in explaining the impropriety of the financial statements presented by the company by identifying and proving the fraud. (Fitriany, 2012: 7)

From the framework of thought described the conceptual research

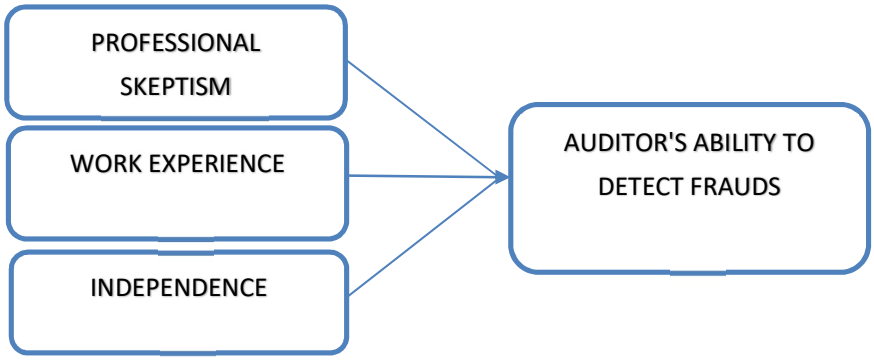


Figure 2.3 Research Conceptual Framework

III. RESEARCH METHOD

3.1. Research Strategy

The research strategy used in this research is quantitative research methodology. The type of data used is primary data, namely data obtained from respondents' answers filled in by the auditors through questionnaires. This research is to prove whether there is an intermediate effectProfessional skepticism, work experience and independence of an auditor on the auditor's ability to detect fraud. This study also examines how much influence each independent variable has on the dependent variable through hypothesis testing.

3.2. Population and Sample Research

The population in this study is a general population that uses a survey method, namely in the form of distributing questionnaires filled out by auditors at KAP Jakarta. The sample selection used by the researcher is purposive sampling. Purposive sampling is sampling taken because of certain considerations. The variables studied were obtained from questionnaire answers using a Likert scale where qualitative data were converted into quantitative data.

The characteristics of the members of the population to be sampled are as follows:

1. The auditor works at the Jakarta Public Accountant office.
2. Respondents are not limited by the position of auditor at a public accounting firm, be it partners, managers, supervisors and senior or junior auditors.

There are 11 KAPs registered in this study, with the following details:

Table 3.2 List of KAP which is the object of research

KAP Abdul Azis Fiby Ariza	East Jakarta
KAP Drs. Rishanwar	East Jakarta
KAP I Wayan Artawa	East Jakarta
KAP Dra. Ellya Noorlisyanti & Partners	Central Jakarta
KAP Tjahjo, Machdjud Modopuro & Partners	Central Jakarta
KAP Amachi Arifin, Mardani & Muliadi	Central Jakarta
Sutopo & Insja	west Jakarta
KAP Weddie Andriyanto & Muhaemin	South Jakarta
KAP Drs. Bambang Mudjiono & Widiarto	South Jakarta
Drs. Heroe, Pramono & Partners	South Jakarta
KAP Sinarahardja Djana	North Jakarta

3.3. Data analysis method

The data that has been obtained will then be further analyzed, this analysis is needed in order to get conclusions from the main research problems that have been formulated. Based on previous research, the statistical analysis used for this data is multiple linear regression analysis.

3.3.1. Data Quality Test

In measuring the quality of the data there are two concepts, namely validity testing and reliability testing. The quality of data resulting from the use of research instruments

can be evaluated through validity and reliability tests. Each of these tests is to determine the consistency and accuracy of the data collected from the use of the instrument.

1. Validity test
   According to Sugiyono (2016: 121) states that the instrument that a valid instrument means that the measuring instrument used to get the data (measure) is valid. The validity test is used to measure whether a questionnaire is valid or not. If the significant value is below the required alpha value, the statement instrument is valid. Testing the validity of the data in this test is done statistically, namely calculating the correlation between each statement and the total score using the total coleration method. Data is declared valid if:
   a. If r$hitung$ > rtabel, then the questionnaire is valid
   b. If r$hitung$ <rtabel, then the questionnaire is invalid
2. Reliability test
   To test the reliability of a questionnaire, it is said to be reliable or reliable if someone's answer to a question is consistent or stable over time (Ghozali, 2011: 47). A construct or variable is said to be reliable if the Conbach alpha value is greater than 0.70 (Ilmiyati and Suhardjo, 2012: 52).

3.3.2. Descriptive Statistical Analysis

Analysis of the data in this study using descriptive statistical techniques. According to Ghozali (2016: 19) descriptive statistics provide an overview or description of data seen from the average (mean), standard deviation, maximum, minimum values. To provide descriptive statistical analysis using the SPSS 25 program.

3.3.3. Classic assumption test

The classic assumption test in this research includes normality, multicolonierity, and heteroscedasticity tests

1. Normality test
   The graphic method used in this study is to look at the normal probability plot. Normal probability plot is comparing the actual cumulative distribution of data with the cumulative distribution of the normal distribution. The basis for decision reversal through this analysis, if the data spreads around the diagonal line as a representation of the normal distribution, it means that the regression model fulfills the assumption of normality (Agneus, Nuryanto and Ayu, 2016).
   To test the residual normality is the Kolmogrov-Smirnov (KS) non-parametric statistical test. KS test is done by making a hypothesis
   H_0: Residual data are normally distributed
   H_a: Residual data are not normally distributed
   With:
   a. If significant <5%, it means that H_0 is rejected, which means that the residual data is not normally distributed
   b. If significant> 5%, it means that H_0 is accepted, which means that the residual data is normally distributed
2. Multicolonierity test
   Multicolonierity test aims to test whether the regression model found a correlation between the independent variables or the independent variables. The results of this test can be seen from the Variance Factor (VIF) value and tolerance value. The data in this study showed that there was no multicollinearity. These two measures indicate which independent variable is explained by the other independent variables. So a low tolerance value equals a high VIF value. Typical cut-off values are

a. If the tolerance value is> 0.1 and the VIF value is> 10, it can be concluded that there is no multicollinearity between the independent variables in the regression model.
b. If the tolerance value <0.1 and the VIF value> 10, it can be concluded that there is multicollinearity between independent variables in the regression model.

3.3.4. Multiple Linear Regression Analysis

Multiple linear regression analysis in this study is used to state the functional relationship between the independent variable and the dependent variable.

The multiple linear regression equation used in this study is: 123

$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$

Information:

Y = Auditor's ability to detect fraud
X_1 = Professional skepticism
X_2 = Work experience
X_3 = Independence
α = Constant
β = Regression Coefficient
e = Error

3.3.5. Hypothesis testing

Hypothesis testing is used to measure the strength of the relationship between two or more variables and to show the direction of the relationship between the independent variable and the dependent variable. The statistical calculation is if within the region (H_0 is rejected). Conversely, it is not significant if the statistical test value is in the area where H_0 is accepted.

1. Determination Coefficient Test (R^2)
   The coefficient of determination essentially measures how far the mode's ability to illuminate the variation of the dependent variable. The coefficient of determination is between 0 and 1. A small coefficient of determination means that the ability of the independent variable is very limited in explaining the dependent variable. A value that is close to 1 means that the independent variable gives almost everything (Ghozali, 2013: 97).
2. F statistical test (Simultaneous)
   The F statistical test is used to determine whether the regression model can be used to predict the dependent variable. The hypothesis will be tested using a significant level α of 5%. The criteria for acceptance or rejection of the hypothesis will be based on a significance probability value <0.05, then the hypothesis is accepted. This means that the regression model can be used to predict independent variables. If the probability value of significance is 0.05, then the hypothesis is rejected. This means that the regression model cannot be used to predict the dependent variable (Ghozali, 2013: 98)
3. T statistical test (partial)
   The t statistical test shows how far one explanatory or independent variable is in explaining the variation of the dependent variable and is used to determine whether or not the effect of each independent variable is on the dependent variable (Ghozali, 2013: 98).

The independent variable dikataka has a significant effect on the dependent variable if the p value (sig) is smaller than the significance level (α). The level of significance applied in this study is α = 5%. This is if the p value (sig) is less than 5%, then the independent variable is said to have a significant influence on the dependent variable (Ghozali, 2013: 98).

IV. RESULTS AND DISCUSSION

4.1. Description of Research Object

The object in this study was carried out by sampling, namely the auditors who worked in Public Accounting Firms (KAP) in the Jakarta area as many as 183 Public Accountants (KAP), but 11 Public Accounting Firms (KAP) were registered in the Directory of Public Accountants. 2019 was published by the Indonesian Institute of Public Accountants (IAPI). Auditors who participate in this research include partners, managers, supervisors, senior auditors and junior auditors who work in the auditing field

4.1.1 Respondent Profile Characteristics

Respondents in this study were auditors who worked at the Jakarta Public Accounting Firm (KAP) in accordance with *Directory* Public Accountant Firm in 2020 issued by the Indonesian Institute of Public Accountants (IAPI). The following is a description of the identity of the research respondents consisting of gender, latest education, position and length of work as an auditor.

1. Description of Respondents by Gender

Table 4.3 below presents a description of respondents based on gender.

Table 4.3
Description of Respondents by Gender

Gender	Frequency	Percentage
Male	74	71%
Woman	30	29%
total	**104**	**100%**

Source: Primary data processed, 2020

Based on table 4.3 above, it shows that as many as 74 people or 71% of respondents were dominated by male gender and the remaining 30 people or 29% of respondents were female.

2. Respondents' Descriptions Based on Latest Education

The following table 4.4 provides a description of the respondents based on their latest education

Table 4.4
Respondents' Descriptions Based on Latest Education

Last education	Frequency	Percentage
D4	5	5%
S1	89	86%
S2	10	10%
total	**84**	**100%**

Source: Primary data processed, 2020

Based on table 4.4, it can be seen that the majority of the respondents had a Bachelor's degree (S1) with a total of 89 people or 86%. Then there were 10 respondents or 10% who had a Bachelor degree (S2), while the last education was Diploma 4 as many as 5 people or 5%.

3. Respondent Description Based on Last Position

The following table 4.5 provides a description of the respondents based on their last position.

Table 4.5
Respondent Description Based on Last Position

Position	Frequency	Percentage

Junior Auditor	43	41%
Senior Auditor	39	41%
Auditor Manager	10	10%
Supervisor	8	8%
Partner	4	4%
total	**104**	**100%**

Source: Primary data processed, 2020

Based on table 4.5 above, information is obtained that the majority of respondents as many as 43 people or 41% hold positions as junior auditors. There were 39 respondents who held positions as senior auditors or 41%. Meanwhile, 10 people or 10% hold positions as auditor manager, 8% supervisors or 8% partners and 4 or 4% partners.

4. Respondent Description Based on Length of Work

Table 4.6. presents a description of the respondents based on their long work experience

Table 4.6
Respondent Description Based on Length of Work

Auditor Length of Work	Frequency	Percentage
<1 year	9	9%
15 years	63	61%
6 - 10 Years	26	25%
> 10 Years	6	6%
total	**104**	**100%**

Source: Primary data processed, 2020

Based on table 4.6 above, it can be seen that the majority of respondents are 63 people or 61% who have work experience as auditors between 1 - 5 years. Respondents who have work experience as auditors <1 year are 9 people or 9%. While respondents who had work experience as an auditor between 6 - 10 years were 26 people or 25% and work experience as an auditor> 10 years as many as 6 people or 6%.

4.1 Descriptive Statistics Results

The purpose of this descriptive statistical test is to see the quality of the research data indicated by the values or numbers contained in the minimum, maximum, mean value, and standard deviation.

The variables of this study include professional skepticism, auditor experience and independence in detecting fraud which will be tested with descriptive statistics as shown in table 4.7.

Table 4.7

Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
Professional Skepticism	104	19	25	21.81	!, 571
Work experience	104	28	45	36.76	3,482
Independence	104	28	40	33.97	2,313
Auditor's Ability to Detect Fraud	104	15	25	21.22	1,712
Valid N (listwise)	104				

Source: Output SPSS 25 (processed, 2020)

Based on Table 4.7 above, it can be explained that the number of respondents (N) is 84. Of the 104 respondents, the professional skepticism variable has a minimum answer of 19, a maximum answer of 25 with an average (mean) of 21.81 and a standard deviation of 1.571. The independence variable has a minimum answer of 28, a maximum answer of 40

with a mean value of 33.97 and a standard deviation of 2.313. The auditor's experience variable has a minimum value answer of 28, a maximum answer of 45 with an average (mean) value of 36.76 and a standard deviation of 3.482. The auditor's ability variable in detecting fraud has a minimum answer of 15, a maximum answer of 25 with an average (mean) value of 21.22 and a standard deviation of 1.712.

4.2 Data Quality Test Results

4.3.1 Validity Test Results

The validity test is used to measure the validity of the questionnaire. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire. (Sugiyono, 2015: 57)

The level of validity was carried out to test the significance by comparing the rcount with rtable. For degree of freedom (df) = n-2, in this case n is the number of samples. The amount of df can be calculated as follows:

Degree of freedom (df) = n - 2

= 104 - 2

= 102 with an alpha of 0.05 getting r_{table} (0.192).

If rcount is greater than rtable, the statement item is said to be valid. If the result r count is smaller than r table, the statement item is declared invalid (Ghozali, 2016: 63). The data validity test in this study can be seen in the table as follows:

Table 4.8

Professional Skeptic Validity Test Results (X1)

Statement	rhitung	r table	Information
SP_1	0.615	0.1927	Valid
SP_2	0.620	0.1927	Valid
SP_3	0.686	0.1927	Valid
SP_4	0.554	0.1927	Valid
SP_5	0.601	0.1927	Valid

Source: SPSS 25 output (data processed, 2020)

Based on table 4.8 above, results can be obtained for the variable professional skepticism (X1) which has 12 statements, indicating that the value of rcount in each statement is greater than r table (0.1927). So it can be concluded that the 5 statements are declared valid.

Table 4.9

Independency Validity Test Results (X2)

Statement	rhitung	r table	Information
PK_1	0.516	0.1927	Valid
PK_2	0.502	0.1927	Valid
PK_3	0.541	0.1927	Valid
PK_4	0.565	0.1927	Valid
PK_5	0.445	0.1927	Valid
PK_6	0.460	0.1927	Valid
PK_7	0.448	0.1927	Valid
PK_8	0.486	0.1927	Valid

Source: SPSS 25 output (data processed, 2020)

Based on table 4.9 above, the results can be obtained for the independence variable (X2) which has 8 statements indicating that the value of r count in each statement is greater than r table (0.1927). So it can be concluded that for the 8 statements are declared valid.

Table 4.10

Results of the Validity Test of Auditor's Experience (X3)

Statement	rhitung	r table	Information
I_1	0.540	0.1927	Valid
I_2	0.694	0.1927	Valid

I_3	0.703	0.1927	Valid
I_4	0.686	0.1927	Valid
I_5	0.504	0.1927	Valid
I_6	0.422	0.1927	Valid
I_7	0.444	0.1927	Valid
I_8	0.487	0.1927	Valid
I_9	0.536	0.1927	Valid

Source: SPSS 25 output (data processed, 2020)

Based on the table 4.10 above, the results can be obtained for the auditor experience variable (X3) which has 9 statements, indicating that the value of r count in each statement is greater than r table (0.1927). So it can be concluded that for the 8 statements are declared valid.

Table 4.11
Results of the Validity Test of the Auditor's Ability to Detect Fraud (Y)

Statement	rhitung	r table	Information
F_1	0.602	0.1927	Valid
F_2	0.554	0.1927	Valid
F_3	0.717	0.1927	Valid
F_4	0.655	0.1927	Valid
F_5	0.559	0.1927	Valid

Source: SPSS 25 output (data processed, 2020)

Based on the table 4.11 above, the results can be obtained for the ability of auditors to detect fraud (Y) which has 5 statements indicating that the value of r count in each statement is greater than r table (0.1927). So it can be concluded that the 5 statements are declared valid.

4.3.2 Reliability Test Results

The purpose of the reliability test is to measure the questionnaire which is an indicator of these variables. In this study, reliability was measured using one shot or just one measurement. To find out whether a variable is reliable or not, a statistical test is performed by looking at Cronbach's alpha (α). A variable is said to be valid if the result is α> 0.70. Meanwhile, on the contrary, the data is said to be unreliable. (Ghozali, 2016: 48) Reliability test results can be seen in the following table

Table 4.12
Reliability Test Results

Variable	Cronbach's Alpha	N of Items	Information
Professional Skepticism	0.740	5	Reliable
Work experience	0.737	9	Reliable
Independence	0.702	8	Reliable
Auditor Ability to Detect Fraud	0.744	5	Reliable

Source: SPSS 25 output (data processed, 2020)

Based on the table 4.12 above, it shows that the Cronbach's alpha value for the professional skepticism variable is 0.740, the independence variable is 0.702, the work experience variable is 0.737 and the auditor's ability to detect fraud is 0.744.

So, it can be concluded that each statement in the variable is reliable because it gives a Cronbach's alpha value greater than 0.70.

4.3 Classical Assumption Test Results

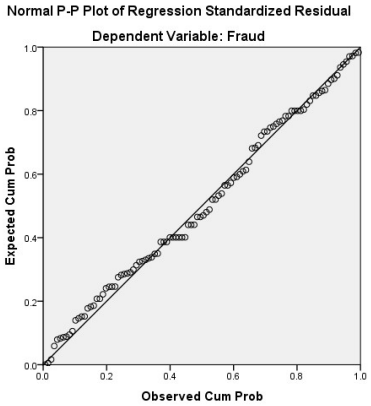
4.4.1 Normality Test Results

The normality test aims to test whether the confounding or residual variable regression model has a normal distribution. In this study, the normality test was carried out through graphical analysis and statistical analysis.

Graph analysis used is to look at the normal probability plot graph. Normal probability plot is comparing the actual cumulative distribution of data with the cumulative distribution data from the normal distribution.

The basis for decision making is through graphical analysis, if the data spreads around the diagonal line and follows the direction of the diagonal line, the regression model fulfills the normality assumption. (Ghozali, 2016: 156) The results of the normality test on the normal chart*probability plot* can be seen in Figure 4.1 as follows

Figure 4.1
Graphical Normality Test Results (Normal Probability Plot)



Source: SPSS 25 output (data processed, 2020)

Based on Figure 4.1 above, the normal probability plot graph can be concluded that it gives normal distribution results, because it is seen at the points that spread around the diagonal line and the distribution follows the direction of the diagonal line, then the regression model fulfills the assumption of normality.

In addition to the graphical normality test analysis, the normality test can be done by means of statistical analysis. The statistical normality test aims to ensure that the data is actually normally distributed. The analysis used the Kolmogorov-Smirnov (KS) non-parametric statistical test, by looking at the significance value (asymp.sig).

If the value obtained with a significance> 0.05 or 5%, the data is normally distributed. Meanwhile, if the value obtained with a significance of <0.05 or 5%, the data is not normally distributed. (Ghozali, 2016: 156). The results of the statistical normality test can be seen in Table 4:13 as follows

Table 4.13
Statistical Normality Test Results (One-Sample Kolmogrov-Smirnov Test)

		Unstandardized Residual
N		104
Normal Parametersa, b	Mean	.0000000
	Std. Deviation	1.45886012
Most Extreme Differences	Absolute	.052
	Positive	.052
	Negative	-.045
Statistical Test		.052

Asymp. Sig. (2-tailed)	.200c, d

Source: SPSS 25 output (data processed, 2020)

Based on table 4:13 above, the results of the one sample Kolmogrov-Smirnov test show that the significance value (asym.sig) is 0.200. So it can be concluded that the significance value (asymp.sig) 0.200 is greater than 0.05, the variable data is normally distributed.

4.4.2 Multicolonierity Test Results

The purpose of the multicolonierity test is to test whether the regression model finds any correlation between the independent variables. To test the presence or absence of multicollinearity, it can be seen in two ways, namely from the Tolerance Value and Variance Inflation Factor (VIF) (Ghozali, 2016: 104).

The basis for decision making is if the results of the tolerance value> 0.10 and VIF <10, it can be concluded that there is no multicollinearity. Meanwhile, if the results-*tolerance* <0.10 and VIF> 10, it can be concluded that there is multicolonierity. The results of the multicollinearity test can be seen in table 4:14

Table 4.14
Multicolonierity Test Results

	Collinearity Statistics	
Model	Tolerance	VIF
(Constant)		
Professional Skepticism (X1)	0.676	1,479
Work Experience (X2)	0.553	1,809
Independence (X3)	0.706	1,417

Source: SPSS 25 output (data processed, 2020)

Based on the table 4.14 above, it can be seen that the results of the tolerance value show that the independent variable has a value of more than 0.10 and the Variance Inflation Factor (VIF) value also shows a small value of 10. So it can be concluded that there is no multicolonierity between variables in the regression model.

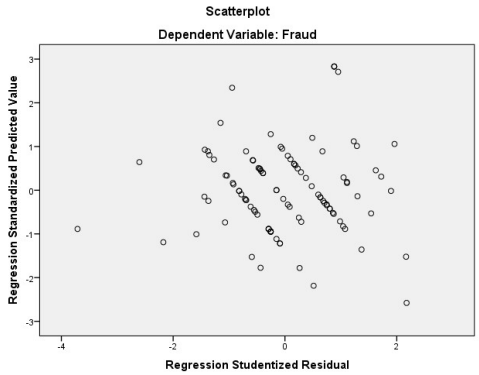
4.4.3 Heteroscedasticity Test Results

The purpose of the heterocedastity test is to test whether in the regression model there is an inequality of variance and residuals from one observation to another. If the residual variance from one observation to another is constant, it is called homocedasticity and if it is different it is called heterocedasticity.

To determine the presence or absence of heteroscedasticity by looking at the scatterplot graph, that is, if there is a certain pattern, such as dots that form a regular pattern, heteroscedasticity has occurred. Meanwhile, if there is no clear pattern, and the dots spread above and below the 0 (zero) on the Y axis, there will be no heteroscedasticity. (Ghozali, 2016: 134)

The results of the heteroscedasticity test can be seen in the scatterplot graph in Figure 4.2 below

Figure 4.2
Heteroscedasticity Test Results



Source: SPSS 25 output (data processed, 2020)

Based on Figure 4.2 above, it can be seen that the heteroscedasticity test is on the graph *scatterplot* shows that there is no clear pattern and the points spread above and below the number 0 (zero) on the Y axis. It can be concluded that there is no heteroscedasticity in the regression model.

4.4 Multiple Linear Regression Analysis Test Results

Multiple linear regression is a regression in which the dependent variable (Y) is linked or explained by more than one independent variable (X) but still shows a linear relationship diagram. Multiple regression analysis aims to determine the relationship between two or more independent variables and the dependent variable. (Ghozali, 2016: 175)

In this study, the independent variables are Professional Skepticism (X1), Work Experience (X2) and Independence (X3), for the dependent variable, namely Ability to Detect Fraud (Y). The results of multiple linear regression analysis can be seen in table 4:15 as follows:

Table 4.15
Results of Multiple Linear Regression Analysis

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
(Constant)	2,336	1,344	
Skeptic_Professional	.118	.045	.278
Work experience	.259	.077	.332
Independence	.230	.091	.299

Source: SPSS 25 output (data processed, 2020)

Based on the table 4.15 above, it can be seen in column B (unstandardized coefficients) from the constant value of 2.336, while for the professional skepticism variable value of 0.118, the work experience variable value is 0.259 and the independence variable value is 0.230. From the coefficient values above, a regression line equation can be obtained as follows:

Y = 2,336 + 0,118 X1 + 0,259 X2 + 0,230 X3 + e

Based on the multiple linear regression equation above, it can be explained that:

The constant coefficient value is 2,336, that the independent variable, namely professional skepticism (X1), work experience (X2) and independence (X3) is constant at 0 (zero), then the dependent variable has increased by 2,336

The coefficient value of professional skepticism (X1) shows 0.118 which means, if the total value of professional skepticism has increased by one unit, the total value of the

auditor's ability to detect fraud has increased by 0.118 assuming the other variables are constant.

The coefficient value of work experience (X2) shows 0.259 which means that if the total value of independence has increased by one unit, the total value of the auditor's ability to detect fraud has increased by 0.259 assuming the other variables are constant.

The value of the independence coefficient (X3) shows 0.230, which means that if the total value of the auditor's experience has increased by one unit, the total value of the auditor's ability to detect fraud has increased by 0.230, assuming other variables are constant.

4.5 Hypothesis Test Results

4.6.1 Result of Determination Coefficient Test (R2)

The coefficient of determination is used to measure the ability of the model to explain the dependent variable. To find out the contribution of the independent variable to the dependent variable, it can be seen from the adjusted R square. (Ghozali, 2016: 95)

Table 4.16
Result of Determination Coefficient Test (R2)

Model Summary b				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.829a	.688	.676	1,409

Source: SPSS 25 output (data processed, 2020)

Table 4:16 shows the R value of 0.829 or 82.9%. This means that the relationship or correlation between the factors that affect the ability to detect fraud is very strong because it is more than 0.50. Meanwhile, the adjusted R square (R2) value is 0.676 or 67.6%. This indicates that the variable variations of professional skepticism, work experience, and independence can explain 67.6%. While the remaining 32.3% (100% - 67.6%) is explained by other variables that are not in this study.

4.6.2 T test result (partial)

The t statistical test aims to determine whether or not there is an influence on each of the independent variables individually on the dependent variable tested at a significant level of 0.050. In this study the t test can be seen based on the hypothesis by comparing t count with t table.

If tcount> ttable then Ha is accepted, meaning that there is a partially significant influence between the independent variable on the dependent. If tcount <ttable, then Ha is rejected, meaning that there is no significant influence between the independent variable on the dependent variable. (Ghozali, 2016: 97). The hypothesis that will be tested is as follows:

Table 4.17
T test result (partial)

Coefficientsa				
Model	**Unstandardized Coefficients**	**Standardized Coefficients**	**T**	**Sig.**

		B	Std. Error	Beta		
1	(Constant)	7,105	2,394		2,968	.004
	Skeptic_Professional	.118	.045	.278	2,654	.010
	Work experience	.259	.077	.332	3,352	.001
	Independence	.230	.091	.299	2,543	.013

Source: SPSS 25 output (data processed, 2020)

Based on table 4.17 it can be explained as follows:

a. The number of respondents was 104 people (n = 104), the research variables were 4 (k = 4) and the degree of freedom (df) = n - k or 104 - 4 = 100. With df = 100 with a significant level of 0.05. Then the t table can be determined by Microsoft Excel with the Insert Function formula.
   T table = TINV (probability; degree of freedom)
   = TINV (0.05; 100) the result is 1.983.

Based on the calculations and table 4:17 above, it can be seen that the effect of each variable of professional skepticism, independence and auditor experience on the ability of auditors to detect fraud has a significant effect.

Based on the partial test results on the variable professional skepticism (X1) has a value of tcount> ttable (2.654> 1.983) or a sig value (0.010 <0.05). Then H0 is rejected and Ha is accepted. It can be concluded that partially the professional skepticism variable has a significant effect on the ability to detect fraud.

The results of the partial test on the work experience variable (X2) have a value of tcount> ttable (3.325> 1.983) or a sig value (0.001> 0.05) then H0 is rejected and Ha is accepted. It can be concluded that partially the work experience variable has a significant effect on the auditor's ability to detect fraud.

The partial test results on the independence variable (X3) have a value of tcount> ttable (2.543> 1.983) or a sig value (0.013> 0.05), so H0 is rejected and Ha is accepted. It can be concluded that partially the independence variable has a significant effect on the ability of auditors to detect fraud.

4.6.3 F Test Result (Simultaneous)

The F statistical test aims to determine the effect of all independent variables included in the regression model jointly on the dependent variable tested at a significant level of 0.05. In this study, the F test can be seen based on hypothesis testing by comparing Fcount with Ftable.

If Fcount is greater than Ftable then Ha is accepted, meaning that all independent variables have a joint and significant effect on the dependent variable. If Fcount is less than Ftable, then all independent variables do not have a joint and significant effect on the dependent variable. (Ghozali, 2016: 96). The hypothesis to be tested is as follows:

Table 4.18
F Test Result (Simultaneous)

ANOVAa					
Model	**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**

1	Regression	349,917	3	27,567	12,726	.000b
	Residual	158,892	100	2,192		
	Total	508,810	103			

Source: SPSS 25 output (data processed, 2020)

Based on table 4:18 it can be explained as follows:

a. The number of respondents was 104 people or (n = 104), the research variable was 4 or (k = 4), with a significant level of 0.05, then the F table can be determined using the degree of denominator (df1) = k -1
and the numerator degree (df2) = n - k. Then it can be obtained df1 (4 - 1 = 3) and df2 (104 - 4 = 100), so that the value of f table can be found using Microsoft Excel with the Insert Function formula.
Ftable = FINV (*probability; deg_freedom1; deg_freedom2)*
= FINV (0.05; 3; 100) the result is 2.70.

Based on table 4:18 above, the simultaneous test (F) shows that the results of Fcount is 12.726 with a significant value of 0.000 and Ftable value of 2.70 with a significant level of 0.05. From the results of the above calculation, it shows that Fcount> Ftable, which is equal to 12.726> 2.70 with a significant level of 0.05 <0.000. So it can be concluded that there is a simultaneous significant influence between professional skepticism, work experience and independence on the ability to detect fraud.

4.6 Discussion

4.7.1 The Effect of Professional Skeptism on the Auditor's Ability to Detect Fraud

The results of the first hypothesis for the variable professional skepticism show that the t-count value is greater than the t-table, namely 2.654> 1.990, with a significant value less than 0.05, namely 0.010 <0.05. Thus, H0 is rejected and Ha is accepted. So it can be concluded that professional skepticism has a significant effect on the ability of auditors to detect fraud.

An auditor must have a high professional skepticism because as a good auditor, he must be professional to find the truth and be able to detect fraud. Auditors at work must also be critical of the information obtained so that it can be proven whether the information obtained is correct or not. In addition, the auditor must be able to prove whether or not there is an indication of fraud on the financial statements and disclose the fraud that occurred. Therefore an auditor must obtain information that is supported by relevant audit evidence.

The results of this study support the research conducted by Hartan (2016) and Graham KA (2020) which states that professional skepticism has a positive effect on the ability of auditors to detect fraud. This is because the higher the auditor's professional skepticism, the better the fraud detection will be. If an auditor is getting more professional, the more skeptical he will be in auditing it and it will result in good work performance in conducting an audit and detecting a fraud.

However, the results of research conducted by Rahayu (2015) and Novita (2015) are not in line with this study which states that professional skepticism has no significant effect on the ability of auditors to detect fraud. because the level of professional skepticism of each auditor is different, so it is not certain that every auditor can have the ability to detect fraud.

4.7.2 Effect of Auditor Experience on Auditor Ability to Detect Fraud

Based on the third hypothesis for the variable auditor experience, the results obtained from the t test show that the t-count value is greater than the t-table, namely, 2.543> 1.990 with a significant value less than 0.05, namely, 0.013 <0.05. Thus Ha is accepted and H0 is rejected. So it can be concluded that the experience of auditors has a significant effect on the ability of auditors to detect fraud.

An auditor who has worked for a long time will have good experience and flying hours. This will affect the performance of auditors because they are used to finding fraud. Auditor experience also makes it easier for an auditor to work because his audit knowledge about mistakes and frauds that occur when auditing financial statements will increase so that the results of the audit will be more valid and the report can be trusted. This can also increase the credibility of an auditor so that it can be viewed by other companies.

The results of this study support that conducted by Raslan(2016) and Novita (2015) state that the experience of auditors has a positive and significant effect on the ability of auditors to detect fraud. As an auditor who has high work experience, in detecting fraud, the better. Work experience also helps the auditor to be neutral in making audit decisions.

However, the results of this study contradict that conducted by Suryanto (2017) which states that the experience of auditors does not affect the ability of auditors to detect fraud. This is because the longer the system and sophistication of the perpetrators of the frequency of fraud from manipulation of the level of collusion are getting higher so that the auditors must continue to improve their performance.

4.7.3 The Effect of Independence on the Ability of Auidtor in Detecting Fraud

Based on the second hypothesis for the independent variable, the results obtained from the t test show that the tcount value is greater than the ttable, namely 3.352> 1.990 with a significant value less than 0.05, namely 0.001 <0.05. Thus, Ha is accepted and H0 is rejected. So it can be concluded that independence has a significant effect on the ability of auditors to detect fraud.

Independence is an attitude that shows that a person does not take sides with people or groups in doing work to avoid conflicts of interest against a party. The auditor must have an honest and neutral character to find fraud and provide an audit opinion according to available information without being accompanied by the interests of a party so that it will benefit the party.

The results of this study support Jordan (2019) and Sanjaya (2017) that independence has a positive and significant effect on the ability of auditors to detect fraud. This is because if the auditor's independence is higher, the auditor's ability to detect fraud will be better. In addition, fraud cases can be minimized so that it does not cause losses to both parties and the auditors can be trusted in their work.

4.7.4 The Influence of Professional Skepticism, Auditor Experience and Independence on the Auditor's Ability to Detect Fraud

Based on the fourth hypothesis simultaneously, namely professional skepticism. The independence and experience of the auditor, the results obtained show that the fcount is greater than the table, which is 58.726> 2.72 with a significant smaller than 0.05, which is equal to 0.000 <0.05, thus Ha is accepted and H0 is rejected. So it can be concluded that simultaneously professional skepticism, independence and auditor experience together have a significant effect on the ability of auditors to detect fraud.

An auditor must increase the level of independence and the level of professional skepticism so that they can improve their work performance and be able to detect fraud very well. In addition, if there are more audits, then it is directly proportional to the experience of the auditors so that their audit skills are getting better and this helps the auditors to work very well.

V. CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

This study aims to determine the effect of professional skepticism, independence and auditor experience on the ability of auditors to detect fraud. Respondents in this study were 104 auditors who worked in 11 public accounting firms in the Jakarta area. Based on the

data that has been collected and processed in order to obtain the results of tests carried out on the problem by using the multiple regression model, it can be concluded as follows:

1. Professional skepticism has a significant effect on the ability of auditors to detect fraud. Auditors at work must also be critical of the information obtained so that it can be proven whether the information obtained is correct or not. Therefore an auditor must obtain information that is supported by relevant audit evidence. The results of this study are in line with previous studies conducted by Rahayu (2015), Novita (2015), Hartan (2016), Graham KA (2020) which have a positive effect on the ability of auditors to detect fraud. Meanwhile, contrary to the results of research by Suryanti (2017), Sanjaya (2017) which negatively affects auditors in detecting fraud
2. Auditor's experience has a significant effect on the auditor's ability to detect fraud. Because if the auditor has worked for a long time, he will have good experience and flying hours. This will affect the performance of auditors because they are accustomed to finding fraud and can increase their knowledge of the existence of fraud or existing errors. The results of this study are in line with previous research conducted by Raslan, Hegazy,
   Eldawla (2016) which has a positive effect. Meanwhile, contrary to the research results of Novita (2015) which have a negative effect.
3. Independence has a significant effect on the ability of auditors to detect fraud. Because the auditor must have an honest and neutral character to find fraud and provide an audit opinion according to the available information without being accompanied by the interests of a party so that it will benefit that party. The results of this study are in line with previous research conducted by Rahayu (2015), Sanjaya (2017), Hartan (2016), Aldaoud (2019) which has a positive effect.
4. Professional skepticism, independence and auditor experience together have a significant influence on the ability of auditors to detect fraud. If the auditors must increase the level of independence and the level of professional skepticism so that they can improve their work performance and can detect fraud very well. In addition, if the more audits are carried out, it is directly proportional to the experience of the auditors so that their audit skills are getting better and this helps the auditors to work very well.

5.2. Suggestion

Based on the results of research and data processing, the researcher has several suggestions that can be used to support future research, namely:

1. Auditors are advised to maintain good performance in a neutral attitude while working and always prioritize honesty in auditing. The more an auditor completes his job well, the better his assessment is in terms of auditing. In addition, auditors must also continue to learn from the experiences they get to be even better.
2. For further researchers, it is hoped that they can add different variables from current research to be able to find out variables that can affect the ability of auditors to detect fraud that are not present in this study. In addition, it is suggested that further researchers be able to increase the number of statements in the questionnaire and use different KAP samples in this study. This is done in order to obtain better research results than the current study.
3. The research time should be adjusted to the situation and conditions of the KAP, so that the auditors can fill out a larger number of questionnaires and do not have a long time to take them.

5.3. Research and Development Limitations of Subsequent Research

1. At the time of collecting the respondent's data, it was quite long, from 1 August 2020 to 30 August 2020.

2. Researchers experienced difficulties when distributing questionnaires because during the COVID-19 pandemic, many KAPs could not accept questionnaires because the hours of entry for auditors were divided according to government regulations.

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