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Judul : Auditor's Ability to Detect Fraud: Analysis of Internal and External Factors
Nama Media : Devotion: Journal of Community Research
Penerbit : Green Publisher Indonesia
Volume/Tahun : Vol. 6 No. 7
URL Repository : <https://devotion.greenvest.co.id/index.php/dev/article/view/25485>

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Published by Green Publisher Indonesia

Online ISSN 2797-6068 | Print ISSN 2777-0915

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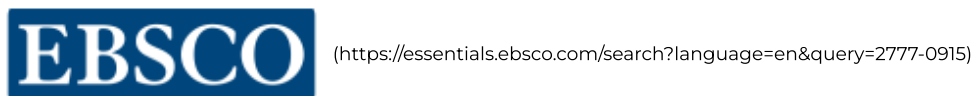
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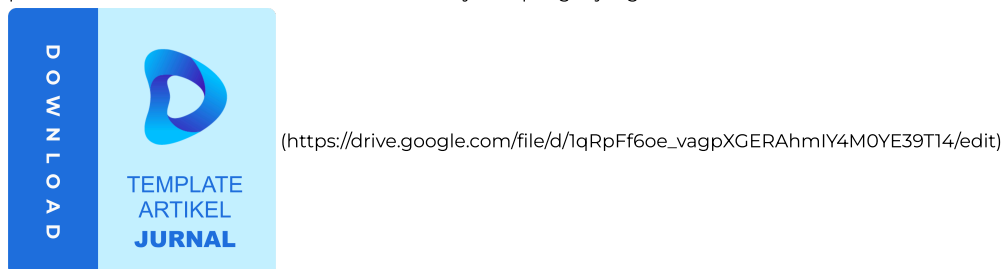
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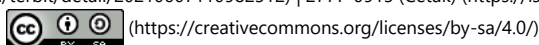


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Vol. 6 No. 7 (2025): Devotion: Journal of Community Research

Published: 📅 2025-07-05

DOI: <https://doi.org/10.59188/devotion.v6i7> (<https://doi.org/10.59188/devotion.v6i7>)

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Auditor's Ability to Detect Fraud: Analysis of Internal and External Factors

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ABSTRACT

KEYWORDS

Experience,
Professional Skepticism,
Workload,
Time Pressure,
Fraud Detection

ARTICLE INFO

Accepted:
Revised:
Approved:

This study aims to analyze the influence of internal and external factors on auditors' ability to detect fraud within the context of *performance management*. The internal factors examined include *experience* and *professional skepticism*, while the external factors consist of *workload* and *time pressure*. The subjects of this study were auditors working at the Audit Board of the Republic of Indonesia (*BPK RI*). The sample was selected using a *purposive sampling* method, with valid responses obtained from 109 auditors. Data were collected through an online questionnaire and analyzed using *SPSS* version 26.0 and *Microsoft Excel* 2021. The analysis method employed was multiple linear regression, accompanied by classical assumption testing and instrument validity and reliability tests. The results indicate that *experience* and *professional skepticism* have a positive and significant effect on auditors' ability to detect fraud, reflecting their critical role in *performance management* practices. In contrast, *workload* and *time pressure* do not show a significant effect. These findings emphasize the importance of strengthening internal auditor factors—particularly by enhancing *experience* and fostering *professional skepticism*—to support the effectiveness of fraud detection and promote robust *performance management* in the audit process.

INTRODUCTION

In recent years, cases of fraud in the presentation of public financial statements and within the government sector have continued to be in the spotlight in Indonesia. Financial statements that do not reflect actual conditions can mislead stakeholders and undermine the function of public accountability. The latest phenomena show that cases of financial statement manipulation remain a significant challenge in the fields of auditing and financial supervision. In May 2024, the Audit Board of the Republic of Indonesia (*BPK RI*), through the Investigative Audit Report (*LHP*) on the Financial Management of PT Indofarma Tbk (*INAF*) and its subsidiaries for the period 2020 to 2023, revealed indications of financial statement manipulation with the potential to cause state losses of up to IDR 371.8 billion. These indications included *inventory inflation*, *transaction engineering*, and *fictional recording* (*BPK RI*, 2024). This indicates that even audited financial statements may still contain material misstatements that are difficult to detect. Furthermore, in May 2025, Commission II of the House of Representatives of the Republic of Indonesia also issued a warning to the Ministry of Agrarian Affairs and Spatial Planning/National Land Agency (*ATR/BPN*) regarding potential fraud in financial governance. This warning demonstrates that the risk of fraud can occur in various government agencies, including those that are regularly audited (*Kompas*, 2025).

Fraud in financial reporting is often caused not only by the intention of the perpetrator, but also by the auditor's failure to detect early symptoms of fraud. Auditors hold a strategic role as guardians of the integrity of financial information, making their ability to detect fraud crucial in the context of *performance management*. According to Arens, Elder, and Beasley (2017), the auditor's ability to detect fraud is highly dependent on the quality of professionalism and a skeptical approach to audit evidence. However, this ability is influenced by various factors, both internal—such as work experience and professional skepticism—and external, such as workload and time pressure (Sari et al., 2018). In practice, auditors in state institutions such as *BPK RI* are often faced with complex audit situations with limited time and resources. Therefore, it is important to identify which factors actually contribute to the effectiveness of fraud detection, so they can serve as the basis for improving the quality of examinations and overall *performance management*.

Previous research has examined various factors that affect auditors' ability to detect fraud, such as *professional skepticism*, *experience*, *workload*, and *time pressure* (Arens et al., 2017; Sari et al., 2018). However, findings from these studies remain inconsistent, especially regarding the influence of external factors. Some studies state that workload and time pressure hinder auditors' performance (Rafnes & Primasari, 2020), while others find these factors to be insignificant (Faris et al., 2021). Additionally, most research has focused on private sector auditors, leaving a gap in the context of public sector auditors, particularly in developing countries such as Indonesia.

This research aims to fill this gap with several unique contributions. First, it specifically examines *BPK RI* auditors as representatives of public sector auditors in Indonesia, who face different challenges and dynamics compared to those in the private sector. Second, this study integrates internal and external factors simultaneously to provide a holistic picture of auditors' ability to detect fraud. Third, the findings of this study can serve as a new reference in the audit literature, especially in the context of developing countries that have not been widely researched.

The purpose of this study is to analyze the influence of internal factors (*experience*, *professional skepticism*) and external factors (*workload*, *time pressure*) on auditors' ability to detect fraud. This research is expected to contribute to strengthening the competence of auditors, especially within the *BPK RI* environment, which demands high professionalism and effective *performance management*. Auditors are encouraged to increase professional skepticism and broaden their experience through training and cross-entity rotation. For management, this research is expected to encourage more adaptive workload and time pressure management, supported by a team-based work system. Additionally, this research is expected to serve as a basis for further studies that explore the determinants of auditors' ability to detect fraud with a broader scope and approach.

RESEARCH METHOD

This research is a quantitative research with primary data collected through an online questionnaire to *BPK RI* auditors. The sample was determined using the purposive sampling method with the criteria: active auditor and have at least two years of experience. The number of valid data analyzed was 109 respondents. The analysis technique used was multiple linear

regression with classical assumption testing. Data processing was carried out using SPSS version 26.0 and Microsoft Excel 2021 to test the influence of experience, professional skepticism, workload, and time pressure on the ability to detect fraud. The operational variables and measurements used in this study are as follows.

Table 1. Operational and Measurement Variables

No	Variabel	Dimensions/ Aspects	Indicator	Scale	Source
1	Experience (X1)	<ul style="list-style-type: none"> • Duration & Engagement • Frequency of Assignment • Professional Reflection • Career Development 	<ul style="list-style-type: none"> • Long working as an auditor • Number of examination tasks ever handled • Ability & intuition in detecting <i>fraud</i> • Participation in training and development 	Likert 1 – 5	Mannan <i>et al.</i> (2020); Khoiri (2022)
2	Professional Skepticism (X2)	<ul style="list-style-type: none"> • <i>Questioning Mind</i> • <i>Suspension of Judgment</i> • <i>Search for Knowledge</i> • <i>Interpersonal Understanding</i> • <i>Self-Esteem / Self-Confidence</i> • <i>Autonomy</i> 	<ul style="list-style-type: none"> • Tendency to question the information obtained • Delay assessment until sufficient evidence/information • Desire to learn and seek additional information • Understanding the motivations or behaviors of others • Confidence in one's own abilities • Independence in thinking and decision-making without being influenced by other parties 	Likert 1 – 5	Hurttt (2010); Faris <i>et al.</i> (2021); Ode <i>et al.</i> (2020) Purba & Nuryatno (2019)
3	Workload (x3)	<ul style="list-style-type: none"> • <i>Subjective Measurement</i> • <i>Performance Measurement</i> • <i>Physiological Measurement</i> 	<ul style="list-style-type: none"> • Perception of the level of complexity and number of audit tasks • Perceptions of the influence of workload on audit effectiveness • The level of physical fatigue felt during the audit process 	Likert 1 – 5	Rafnes & Primasari (2020)
4	Time Pressure (X4)	<ul style="list-style-type: none"> • <i>Deadline Pressure</i> • <i>Time Budget Pressure</i> • <i>Cognitive Limitation</i> • <i>Audit Quality Perception</i> 	<ul style="list-style-type: none"> • Perception of the strict deadline for the implementation of the audit • Imbalance between the time allotted and the volume of audit work • Time constraints that affect risk evaluation and fraud detection processes • Auditors' perception of the decline in audit quality due to time pressure 	Likert 1 – 5	Faris <i>et al.</i> (2021)
5	Fraud Detection Ability (Y)	<ul style="list-style-type: none"> • Knowledge of <i>fraud</i> • Systems and risk analysis • Investigative and recommendation skills 	<ul style="list-style-type: none"> • Understanding the types and patterns of <i>fraud</i> • Evaluation of internal controls and <i>red flags</i> • Track for indications of <i>fraud</i> and suggest follow-up 	Likert 1 – 5	Mannan <i>et al.</i> (2020); Badjuri <i>et al.</i> (2019)

RESULT AND DISCUSSION

This study uses descriptive analysis in the form of calculation of mean values to evaluate the trend of data on each variable and its indicators. The results of the analysis showed that the variable Work Experience (X1) had an average value of 4.09, Professional Skepticism (X2) of 3.84, Workload (X3) of 3.32, and Time Pressure (X4) of 3.24. Meanwhile, the dependent variable, namely the Auditor's Ability to Detect Fraud (Y), has an average of 3.86. Based on these values, it can be concluded that most respondents gave responses in the category of "Agree" for variables X1, X2, and Y, as well as "Doubtful" for variables X3 and X4.

Before the regression analysis is carried out, a classical assumption test is first carried out to ensure that the regression model meets statistical requirements. First, the normality test was carried out using the Kolmogorov-Smirnov method and produced an Asymp value. The sig. is 0.056 (> 0.05), which indicates that the data is distributed normally. Second, a multicollinearity test was carried out to find out whether there was a high correlation between independent variables. The test results showed that all variables had a Tolerance value of > 0.10 and a VIF of < 10 , so it can be concluded that there was no multicollinearity problem in the model. Third, the heteroscedasticity test was performed using the Park test, and all variables showed significance values above 0.05, which indicated that the model was free from heteroscedasticity symptoms.

Multiple linear regression analysis is used to test the simultaneous and partial influence of independent variables on dependent variables. In this study, independent variables included Work Experience (X1), Professional Skepticism (X2), Workload (X3), and Time Pressure (X4), while the dependent variable was the Auditor's Ability to Detect Cheating (Y). This regression model is designed to find out how much each independent variable contributes to the auditor's ability to detect fraud. The following are presented the results of multiple linear regression analysis based on data processing output using SPSS:

Table 2. Multiple Linear Regression Analysis Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	11.247	3.829		2.937	.004
	X1	.286	.120	.249	2.380	.019
	X2	.409	.093	.462	4.408	.000
	X3	-.137	.094	-.156	-1.452	.149
	X4	.007	.056	.014	.129	.898

a. Dependent Variable: Y

The results of the regression analysis showed that the constant value of 11.247 indicated that without the influence of the variables Work Experience (X1), Professional Skepticism (X2), Workload (X3), and Time Pressure (X4), the value of the Auditor's Ability to Detect Fraud (Y) was 11.247. The Work Experience variable (X1) has a positive beta coefficient of 0.286, which means that an increase in work experience will improve the auditor's ability to detect cheating. Similarly, the Professional Skepticism variable (X2) has a positive beta coefficient of 0.409, which indicates that the higher the level of professional skepticism, the higher the auditor's ability to detect fraud. In contrast, the Workload variable (X3) has a negative beta coefficient of -0.137, which indicates that the increase in workload actually decreases the auditor's ability to detect fraud. The Time Pressure variable (X4) showed a very

small positive beta coefficient, which was 0.007, which means that the increase in time pressure is likely to be followed by an increase in fraud detection ability, although the effect is relatively weak.

The results of the regression test showed that the regression model used had a determination coefficient value (Adjusted R Square) of 0.419, which means that 41.9% variation in the Auditor's Ability to Detect Fraud could be explained by the four independent variables in the model. Meanwhile, the remaining 58.1% was influenced by other variables outside this research model. This shows that the contribution of independent variables to dependent variables is in the medium category.

Next, the F test test was carried out to find out whether all independent variables simultaneously had a significant effect on the dependent variables. The results of the F test showed a significance value of 0.000 (< 0.05), which means that the regression model constructed is feasible to use and can collectively explain variations in the Auditor's Ability to Detect Fraud. Thus, it can be concluded that simultaneously the four independent variables have a significant effect on the dependent variables.

Partially, the results of the t-test showed that two of the four independent variables, namely Work Experience (X1) and Professional Skepticism (X2), had a positive and significant influence on the dependent variables. The significance values are 0.019 and 0.000, respectively, which are smaller than the significance level of 0.05. This shows that the higher the experience and skepticism of the auditor's professional, the greater his ability to detect fraud. In contrast, the variables Workload (X3) and Time Pressure (X4) had no significant effect on fraud detection capabilities, with significance values of 0.149 and 0.898. These results indicate that workload and pressure, as external factors, do not contribute significantly to the effectiveness of auditors in detecting fraud.

Based on the overall results of the analysis, it can be concluded that the auditor's ability to detect fraud is more influenced by internal factors, namely work experience and professional skepticism, which have been proven to have a positive and significant effect. Meanwhile, external factors such as workload and time pressures do not show significant influences, although they remain relevant to consider in the context of auditor resource management. These findings affirm the importance of strengthening auditors' competence and professional attitudes as the main key in increasing the effectiveness of fraud detection in the audit process.

Based on the results of this study, the variables of Work Experience and Professional Skepticism were proven to have a positive and significant effect on the auditor's ability to detect fraud. This shows that internal auditor factors, such as adequate experience and critical thinking skills, play an important role in the effectiveness of the audit. In contrast, Workload and Time Pressure had no significant effect, indicating that external pressures were not yet the dominant factor. These findings demonstrate the importance of improving the quality of individual auditors through continuous professional training and development. Audit organizations are advised to focus not only on time efficiency and workload, but also on the formation of critical and experienced auditor competencies in dealing with indications of fraud.

CONCLUSION

This study is limited by the relatively small number of respondents and the restricted range of variables, as not all factors influencing auditors' ability to detect fraud were examined. It is recommended that *BPK RI* enhance auditor training by emphasizing the development of professional skepticism and practical experience through task rotation. Although workload and time pressure were found to be insignificant, improvements in project management—such as proportional task allocation and the adoption of audit technology—are necessary. For future research, it is suggested to include additional variables like auditor integrity and the use of data analytics, expand the sample size and diversity across different institutions, and consider collaboration with international audit bodies to gain broader insights. Implementing these recommendations is expected to significantly strengthen auditors' fraud detection capabilities.

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