

Factors Affecting Fraud Detection by Auditors: Audit Experience, Audit Quality and Time Pressure

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ABSTRACT

Prior research plays a pivotal role in scholarly articles, serving as a foundation for substantiating ideas and phenomena related to the influence or correlation between variables. This study employs a literature review method to explore the determinants that impact auditors' ability to detect fraud, specifically focusing on Audit Experience, Audit Quality, and Time Pressure. The article aims to propose hypotheses regarding the influence of these variables for future research. Based on the literature review, the findings suggest that: (1) Audit experience significantly enhances fraud detection; (2) Audit quality positively influences fraud detection; and (3) Time pressure affects the effectiveness of fraud detection.

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1. Introduction

In the era of globalization and increased corporate competition, the financial integrity of an industry is crucial to maintain stakeholder trust. One of the threats to financial integrity is fraud or dishonesty. Fraud is a deliberate act to harm related parties by providing benefits to the perpetrators of fraud. In a business environment, Fraud can take many forms, including misappropriation, fraud, and manipulation of financial statements of company assets, or corrupt practices.

Fraud detection is very important in an effort to prevent and reduce the adverse consequences that result from fraud. One of the parties responsible for fraud detection is the auditor. In terms of reviewing an organization's financial statements, auditors play an important role in ensuring their accuracy and reliability. However, in conducting fraud detection, auditors are faced with various factors that can affect audit quality and fraud detection effectiveness.

Some factors that can affect fraud identification by auditors include time constraints, audit experience, and audit quality. Audit experience can affect the reader's sensitivity in reviewing signs of crime. The increasing amount of ownership expertise of an auditor, therefore he is careful in identifying potential fraud. In addition, audit quality is also very important in ensuring the effectiveness of fraud detection. Auditors who have high audit quality can be better able to identify and report significant findings in the financial statements. However, time pressure can also be an obstacle in fraud detection, as they may be in a hurry to complete the examination within the specified time limit without conducting a thorough examination.

Given the importance of fraud detection by auditors and the factors that influence it, research in this area is highly relevant. Previous research has been conducted to explore the relationship between audit knowledge and skills, and time constraints with auditors' fraud detection. In addition, further investigation is still needed to expand the understanding of these factors and how they affect fraud detection. In this context, the article intends to review the components that influence the identification

of dishonesty through auditors, namely understanding, quality along with audit time constraints through summarizing the Theory and relevant previous studies, this section intends to build hypotheses about the relationship between these variables. This research is expected to contribute to deepening the understanding of fraud detection by auditors and provide input for practitioners and researchers in this field. Research problem will be examined to develop hypotheses in the following study: 1) Does Audit Experience affect the detection of Fraud by Auditors?. 2) Does audit quality affect fraud detection by auditors?. 3) Does Time Pressure affect Fraud Detection by Auditors?.

2. Literatur Review

Effectiveness of the Internal Audit Function

The effectiveness of the internal audit function is a key factor in ensuring good governance, risk management and internal controls within the organization. This function plays an important role in identifying and mitigating risks, ensuring compliance with regulations and laws, and supporting the achievement of organizational goals. This effectiveness is achieved through a combination of auditor competency, use of appropriate audit methodology, and strong support from top management. Effective internal audits not only check compliance, but also provide valuable insights into operational efficiency and suggest process improvements. An effective internal audit function provides stakeholders with confidence that the organization is being managed well and responsibly, and increases the likelihood of early detection of potential problems before they escalate into more serious issues (Rahmayanti & Utomo, 2019).

Fraud Detection by Auditors

Fraud, also known as fraud, is a premeditated act for individuals or groups to harm those connected with and offering benefits to those who commit fraud (Febriani, 2019). Pressure, opportunity, and rationalization make up the three dimensions or indicators of fraud (Suryandari, 2019).

Fraud is an act that is carried out in stages with the intention of generating positive advantages for an individual or group of people by using lies or incorrect information in the management and reporting of wealth. It is a frequent and deliberate offense by some parties for their own personal gain, ultimately to the detriment of others. Disguise, both from the past and the present, when the facts are material, when done consciously or unconsciously, with the intention of forcing a party to act, when there must be a loss (there is a loss), and when it is an unlawful act (act against the law), are characteristics or indicators of fraud (Arthana, 2019).

Fraud is usually characterized by the deliberate, conscious, and intentional act of misusing exchanged resources, such as industrial or government property, for personal gain. It involves the misrepresentation of data in order to conceal improper use. Unlike an accidental error, where a person inadvertently makes a mistake in recording a transaction, fraud is a deliberate act that cannot be considered a mistake. Arrogance, competence or capability, pressure, opportunity, and rationalization are components or indicators of fraud (Faradiza, 2019).

Fraud Detection A number of researchers have previously examined this, including (Elisabeth & Simanjuntak, 2020), (Reskino & Anshori, 2019), dan (Faisal et al., 2023).

Audit Experience

An auditor's experience will affect his level of sensitivity to signs of fraud. An auditor who has experience and has faced many fraud cases is likely to be more careful in detecting signs of fraud in contrast to a less trained auditor. Inspectors can be skilled at identifying, understanding, and even tracing the origins of this fraud (Fitria & Ratnaningsih, 2022). The dimensions or indicators of audit experience are the length of time performing duties as an accounting examiner, the number of tasks that can be completed in a one-year period, and the variety of businesses that have been audited (Fitria & Ratnaningsih, 2022).

Audit experience is an internal individual aspect that can only be improved through direct experience through the number of assignments carried out. This is thought to affect the auditor's capacity to identify fraud (Aziza et al., 2023). The dimension or indicator of auditor experience is the longer your experience as an auditor, the more more assi assignments you manage (Aziza et al., 2023).

Audit experience is an internal factor that can only be obtained by people through the implementation of various assignments, which can affect an auditor's capacity to identify embezzlement. The dimensions or indicators of audit skills are the number of assignments, tenure as an auditor, and continuous competency development (Indriyani & Hakim, 2021). Many previous researchers have examined audit experience, including (Mariyana et al., 2021), (Anggraini et al., 2023), dan (Subekti & Kuntadi, 2023).

Audit Quality

Audit quality reflects how good the findings of the investigation conducted by the auditor are. This includes the extent to which the auditor can present findings that are accurate, relevant, and significant in evaluating the financial or business processes of an entity (Dewa et al., 2019). The dimensions or indicators of Audit Quality are code of ethics, audit areas that are in accordance with Communication with clients, SPAP and quality control systems, and audit work papers that support audit reports, application of audit methods, collection of et competent evidence, supervision, training, promotion, and pay structure, and auditor turnover (Dewa et al., 2019).

Audit quality refers to the ability and success of an auditor in detecting and reporting findings in financial statements. This includes how well auditors can identify errors or fraud in financial records, the extent to which they can provide an appropriate opinion on the reliability and appropriateness of financial statements, and how clearly and comprehensively they present the audit results to interested parties (Putra et al., 2021). The dimensions or indicators of audit quality are the quality of inputs, processes, results and context (Putra et al., 2021).

The auditor's capacity to discover and notify violations in the client's accounting system is known as audit progress. The level of trust increases along with evaluating the quality produced by them in order to be owned by users of information on financial statements. The importance of audit quality lies in the ability to obtain financial reports that can be the basis for decision making (Lubis & Salisma, 2023). Aspects and parameters of audit quality are the ability, professional attitude, objectivity, independence, and ethics of auditors (Lubis & Salisma, 2023).

Some experts' opinions on audit quality have been widely applied to things that can prevent individual or non-individual crimes (Wawo, 2022), (Sanusi & Suwiry, 2019), dan (Putra et al., 2021).

Time Pressure

Time pressure is a situation where an auditor feels forced by his work environment to complete his work in accordance with a predetermined time limit. Therefore, it can indicate that it can include pressure from superiors or clients to complete an audit in a short time, or conditions where the auditor feels limited in the time available to conduct a thorough examination. The dimensions or indicators of time pressure are the way auditors use their time and how they approach reducing their audit quality (Dewa et al., 2019).

Time constraints refer to the deadline set by the customer for the auditor to complete his audit work. When conducting a financial statement audit, the auditor will be given a time limit by the client in accordance with the agreement that has been set to complete his duties on time (Fitria & Ratnaningsih, 2022). The dimension or two types of auditors - functional and dysfunctional - is a marker of the limitations of several intervals in order to use audit time to show their attitude towards the qualitative characteristics of misstated indicators (Fitria & Ratnaningsih, 2022).

The time limit set by the client for the auditor to complete the audit is known as "time pressure". The time schedule will be agreed upon by the client and the auditor when the auditor conducts the agreed upon financial statement audit (Fadila Laitupa & Hehanussa, 2020). The dimension or functional type of indicator is the Dysfunctional type (Fadila Laitupa & Hehanussa, 2020).

Time pressure has been investigated by many researchers before, including as (Masnur & Junaid, 2023), (Maulidah, 2021), dan (Almaghfuroh Sania & Sukanto, 2019).

Table 1. Literature Review Findings

| No | Author (years) | Research Title | Similarities in this article differences | Differences in this article |
|----|-------------------|----------------|---|--------------------------------|
|----|-------------------|----------------|---|--------------------------------|

| | | | | |
|---|---|--|--|--|
| 1 | Riza Amalia Rifani, Hamida Hasan (2023) | Pengalaman Audit, Kualitas Audit dan Tekanan waktu berpengaruh positif dan signifikan terhadap Pendeteksian Fraud | Audit Experience, Audit Quality & Time Pressure affect Fraud Detection | - |
| 2 | Pirda Yanti Nurlaila (2021) | Pengalaman Audit & Tekanan Waktu berpengaruh positif dan signifikan terhadap pendeteksian fraud dan Kemampuan Auditor | Audit Experience & Time Pressure have an effect on Fraud Detection | - |
| 3 | Rudy Muslimin, Effed Darta Hadi, Syaiful Anwar AB, S.U (2022) | Kualitas Audit, Tekanan Waktu, dan Beban Kerja berpengaruh positif dan signifikan terhadap Pendeteksian Fraud | Audit Quality & Time Pressure affect Fraud Detection | Workload affects the detection of fraud |
| 4 | Faradilla Salviayu Hasnur, Andi Wawo, Nur Rahmah Sari (2023) | Pengalaman Audit, Kualitas Audit dan Profesionalisme berpengaruh positif dan signifikan terhadap Pendeteksian Fraud | Audit Experience & Audit Quality affect Fraud Detection | Professionalism affects Fraud Detection |
| 5 | Dewi Larasati, Windhy Puspitasari (2019) | Independensi, Skeptisisme Profesional Auditor & Penerapan Etika berpengaruh positif dan signifikan terhadap Pendeteksian Fraud | - | Independence, Skepticism Auditor Professionalism & Ethics Implementation have an effect on Fraud Detection |
| 6 | Andi Wowo (2022) | Kualitas Audit dan <i>Whistleblowing System</i> berpengaruh positif dan signifikan terhadap Pendeteksian Fraud | Audit Quality affects Fraud Detection | Whistleblowing System affects Fraud Detection |

3. Research Method

This fact-based study was written using a descriptive approach and literature research techniques. Analyzing hypotheses and correlations indicated temporal pressure of functional relationships between variables from books and journals available online and offline in the library, with sources including Google, Mendeley, Scholar, and other online media. The literature review process in qualitative research needs to be applied consistently with methodological assumptions. This means that to avoid directing the researcher's questions, it should be used inductively. The exploratory aspect of the research is one of the main justifications for conducting qualitative research (Ali & Limakrisna, 2013).

Conceptual Framework

Based on the problem formulation, theoretical studies, relevant previous research and discussion of the influence between variables, the framework for this article is as follows.

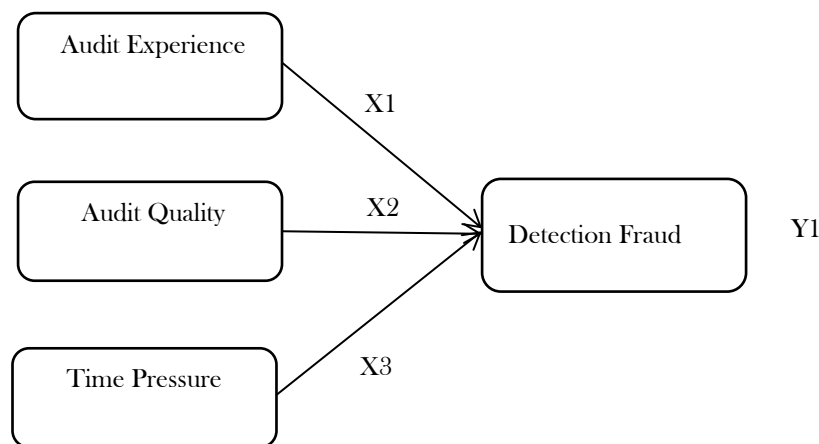


Figure 1. Conceptual Framework

Based on the conceptual framework diagram above, time constraints, audit quality, and audit experience all affect fraud detection. There are many other factors that influence fraud detection besides these three external variables, including:

- Workload Pressure: (Masnur & Junaid, 2023), (Muslimin et al., 2022), dan (Kusumawaty & Betri, 2019).
- Independence: (Peuranda et al., 2019), (Fransisco et al., 2019), dan (Ayu et al., 2024).
- Professional Skepticism: (Presetyo et al., 2019), (Rakhmadhani, 2020), dan (Arifin et al., 2020)
- Application of Ethics: (Citra et al., 2021), (Acfira, 2022), dan (Lembayung & Chomsatu, 2021)
- Whistleblowing System: (Piserah et al., 2022), (Yasa, 2023), dan (Pramudyastuti et al., 2021).

4. Result and Discussions

The Effect of Audit Experience on Fraud Detection

Experience Fraud detection is influenced by auditing, where pressure, opportunity, and rationalization are influenced by dimensions or indicators of audit experience (length of work as an auditor, number of assignments completed in one year, type of company audited, etc) (Febriani & Suryandari, 2019).

Management needs to take action to improve audit detection by taking into account audit experience in order to improve audit detection by conducting regular training, providing diverse assignments, encouraging mentorship between senior and junior auditors, and using sophisticated audit technology, which can increase audit experience to detect fraud (Indriyani & Hakim, 2021).

Audit experience affects fraud detection; higher quality fraud detection will result from positive customer and consumer perceptions of audit experience (Aziza et al., 2023)

Audit experience affects fraud detection, in this case stated by the researcher: (Mariyana et al., 2021), (Rusmaladewi et al., 2020) (Subekti & Kuntadi, 2023).

The Effect of Audit Quality on Fraud Detection

Fraud detection is influenced by the dimensions or indicators of audit quality, where the dimensions or indicators of audit quality (such as pressure, opportunity, and rationalization) are influenced by the dimensions or indicators of fraud detection (such as responsibility and professionalism, code of ethics, training, promotion, and salary structure, auditor turnover, application of audit techniques, obtaining competent evidence, supervision, standard audit work papers, audit fields according to SPAP and quality control systems, audit work papers that support audit reports, and communication with clients) (Dewa et al., 2019)

To improve fraud detection through audit quality, management needs to offer full support to auditors, encourage independence, provide continuous training, and implement an effective internal control system, which can improve audit quality to detect fraud (Putra et al., 2021).

Fraud detection is influenced by audit quality; if customers or consumers believe that audits are of high quality, this will improve the quality of audit detection (Lubis & Salisma, 2023).

Audit quality affects fraud detection, this is stated by research conducted by: (Wawo, 2022), (Sanusi & Suwiryo, 2019), dan (Putra et al., 2021)

The Effect of Time Pressure on Fraud Detection

Time pressure affects the fraud approach, where dimensions or indicators (Functional type and Dysfunctional type) have an impact on the dimensions of pressure, opportunity, and rationalization or indications of fraud detection (Fadila Laitupa & Hehanussa, 2020).

To increase fraud detection while taking into account time constraints, management needs to ensure sufficient time is allocated to audit tasks to improve fraud detection. This includes optimizing the audit process, reducing unnecessary workload, and providing additional support as needed, which can reduce time pressure so that fraud detection can be more optimal (Fitria & Ratnaningsih, 2022).

Time Pressure affects the quality of fraud detection; if clients and consumers see time pressure as a good thing, then this will increase the effectiveness of fraud detection (Dewa et al., 2019).

Research conducted by has shown that time constraints have an impact on fraud detection attached by: (Masnur & Junaid, 2023), (Maulidah, 2021), dan (Almaghfuroh Sania & Sukanto, 2019)

5. Conclusion

Based on the theoretical review, relevant literature, and discussions that have been conducted, we can formulate hypotheses as a basis for further research: 1) Audit Experience affects Fraud Detection. 2) Audit quality affects Fraud Detection. 3) Time Pressure affects Fraud Detection. Based on the conclusions that have been presented, the suggestion put forward in this article is that there are many other factors that play a role in fraud detection, apart from factors such as audit experience, audit quality, and time pressure at all levels of the organization or company. Therefore, further research is needed to explore additional factors that may influence fraud detection, in addition to the variables examined in this article. These additional factors may include workload pressure, independence, professional skepticism, application of ethics, and whistleblowing system

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