

The Influence of Auditor Experience, Auditor Professionalism, and Personality Type on Auditor's Ability to Detect Fraud (Empirical Study on Public Accounting Firms in the DKI Jakarta Region)

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ABSTRACT

The purpose of this study was to test and analyze the effect of auditor experience, auditor professionalism, and auditor personality type on the auditor's ability to detect fraud. This research method uses quantitative methods with data obtained using survey research by distributing questionnaires directly and indirectly (gform) to auditors who work at public accounting firms in the DKI Jakarta area. The sampling technique used was purposive sampling technique and resulted in a sample of 108 respondents who met the research criteria. The analysis method used is the SEM (Structural Equation Modeling) method using the outer model and inner model measurement models. The results of this study indicate that: (1) auditor experience has a positive effect on the auditor's ability to detect fraud; (2) auditor professionalism has no effect on the auditor's ability to detect fraud; (3) auditor personality type has a positive effect on the auditor's ability to detect fraud.

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1. Introduction

Public Accounting Firm (KAP) is a professional service provider that is committed to providing added value for clients through audit, consulting, and accounting services. Audit is one of the core services of the Public Accounting Firm (KAP) which aims to provide an independent opinion on the fairness of the presentation of financial statements. In an increasingly complex era, auditors not only examine financial records, but also act as guardians of public trust by identifying fraud risks and ensuring compliance with applicable regulations.

In recent years, the financial scandals that have rocked the business world have harmed large numbers of investors and companies. The practice of manipulating financial statements carried out by PT Indofarma Tbk (INAF), a state-owned company engaged in the pharmaceutical sector, has caused a stir among the public, where this state-owned pharmaceutical company also faces severe financial difficulties with the delay in the payment of employee salaries since March 2024. In the Investigative Audit Report (LHP) of the Financial Management of PT Indofarma Tbk (INAF) and its subsidiaries for the 2020-2023 period, the Audit Board (BPK) found evidence of manipulation of financial statements that could cost the state to Rp371.8 billion. For Indofarma, this alleged manipulation is not new. The Board of Directors of Indofarma was fined Rp 500 million by Bapepam which is now called the OJK (Financial Services Authority) in 2004 for the way it presented financial results in 2001. Based on the BPK's conclusion, the financial management of Indofarma and its subsidiaries has anomalies such as false record-keeping, transaction engineering, and inventory inflation. As a result, the company's financial statements do not accurately describe the current financial situation (Djailani, 2024).

Fraud is increasingly common in both the public and private sectors, which means unlawful actions aimed at personal gain at the expense of the interests of others (Pujilestari & Machdar, 2024). In accordance with the guidelines of the Statement on Auditing Standard (SAS) No. 99, it can be explained that auditors have the responsibility to detect all forms of fraud that may be hidden in financial statements. This is done by designing and implementing effective audit procedures to obtain confidence that financial statements have been presented reasonably without any material irregularities, either stemming from human error or fraudulent actions (AICPA, 2002). According to Arnanda et al. (2022), the ability of auditors to detect fraud is one of the important competencies that must be possessed by auditors. This is necessary so that the auditor can identify irregularities in the financial statements and disclose evidence that supports the existence of fraudulent acts. Auditors achieve this through careful audit planning, with a focus on assessing fraud risks. The quality of audits is highly dependent on the auditor's competence in detecting errors and the independence of the auditor in reporting findings.

When associating the auditor's ability with the auditor's experience in identifying and evaluating risks related to financial statements is very important. Based on research by the Association of Certified Fraud Examiners (ACFE), auditors with more than 5 years of experience have proven to be more proficient in detecting fraudulent acts than their junior auditor colleagues (ACFE Global, 2020). So that auditors who are often involved in investigative audits allow auditors to immediately find irregularities in financial statements. According to Zulfah et al. (2024), an experienced auditor with high flying hours is likely to be able to easily request information and confirm the alleged fraudster. The Professional Standard for Public Accountants (SPAP) emphasizes the importance of adequate education and experience for an auditor. Thus, auditor experience not only improves audit quality, but is also able to be responsible for maintaining the integrity of financial statements and providing assurance to stakeholders.

Through high professional skills, an auditor is able to in-depth examine the implementation of an organization's control system. According to Septiani et al. (2024), audit quality is greatly influenced by the professionalism of the auditor, where competent and professional auditors will be able to produce high-quality audit reports. This makes the professionalism of auditors important, where auditors who uphold the values of professionalism that include integrity, objectivity, and competence are more effective in uncovering fraudulent acts. Commitment to the code of ethics makes auditors more resistant to outside influences and always acts on ethical principles (Hidayati & Ratnawati, 2023). In carrying out their duties, auditors are required to be professional by prioritizing objectivity in evaluating the company's financial information. Through the application of relevant audit standards, the auditor will provide an independent opinion on the fairness of the presentation of financial statements, taking into account various factors such as business activities, significant events, and internal control systems (Arnanda et al., 2022). By maintaining professionalism, auditors not only provide benefits to clients but also contribute to the development of the economy and society as a whole.

In practice, auditors often feel psychologically overly suspicious, or conversely sometimes overtrust management's assertions. In fact, an auditor should professionally use his skills to 'balance' between suspicion and trust. Therefore, auditors are inseparable from their personality characteristics which can also affect the auditor's ability to detect fraud (Ardelia & Susilandari, 2022). Auditor personality types with a strong tendency for rigor and analysis are generally more effective at identifying fraudulent acts. Different personality types will affect the way a person views a problem, gathers information, and makes decisions. This is also true in fraud detection. By understanding how personality types affect auditor behavior, organizations can build more effective audit teams and improve overall audit quality.

In research Hamdiah et al. (2023) and research conducted by Kusuma et al. (2021), the auditor's experience has a positive effect on the auditor's ability to detect fraud. It is possible that an auditor who is more often involved in auditing financial statements will be more adept at identifying potential fraud than his less experienced auditor colleagues. On the contrary, the research is different from the research conducted by Rahim et al. (2019), found that audit experience had a negative effect on fraud detection, because auditors who worked for a long time did not necessarily have a consistent ability to detect fraud. However, in the study Darmadi and Ridaryanto (2022), stated that auditor experience has no effect on detecting fraud, because the lack of investigative audit training provided to internal auditors, coupled with relatively short work experience (2-4 years), is an inhibiting factor in the implementation of investigative tasks. Furthermore, research Kusuma et al. (2021) and research Nurlaela et al. (2021), explaining that the professionalism of auditors has a positive effect on detecting fraud, which can be

interpreted that high professionalism of auditors allows auditors to find fraud more effectively. Meanwhile, there are differences in the research Tambun and Darmawati (2023), explained that the professionalism of the auditor has no effect on detecting fraud, so it can be interpreted that even though they uphold professionalism, the auditor's ability to detect fraud is still limited. Finally, in the study Asmeri et al. (2023) and research Shirley (2022), explaining that the auditor's personality type has a positive and significant effect on fraud detection, because the higher the level of skeptical and analytical personality, the greater the auditor's ability to detect fraud. Instead, research conducted by Roy and Kuntadi (2023) and research Subiyanto et al. (2022), states that the auditor's personality type has a negative and significant influence on fraud detection. However, research conducted by Putri and Zulhaimi (2023) and research Scarlet Witch (2020), explaining that there is no influence in detecting cheating, it can be interpreted that there is no influence on personality type is also believed to arise because a person's personality type can be influenced by all kinds of behaviors that appear in social interactions and environmental adaptation, so that it can produce behavior that is unique to each individual.

Previous studies examining the role of auditors in detecting fraud have yielded mixed findings. This study seeks to refine this understanding by analyzing the influence of auditor experience, auditor professionalism, and auditor personality type on auditors' ability to detect fraud. As a new contribution, this study focuses on auditors at Public Accounting Firms (KAP) in the DKI Jakarta Region and its surroundings.

Based on the above background description which refers to various previous findings, as well as phenomena that still need to be studied further, this research needs to be expanded to obtain a more comprehensive understanding. Thus, the title that can be taken for this study is "The Influence of Auditor Experience, Auditor Professionalism, and Auditor Personality Type on Auditors' Ability to Detect Fraud with Empirical Studies on Public Accounting Firms in the DKI Jakarta Region".

2. Literatur Review

Fraud Triangle Theory

Fraud triangle is a theory put forward by Cressey's (1953) and concluded that fraud is caused by three main factors, namely rationalization, opportunity, and pressure. These three elements are often related to breaches of trust or so-called "trust violators", i.e. those who deny or violate the responsibilities or trusts given to them.

Attribution Theory

The theory of attribution was first proposed by Heider (1958) and then developed by Baxter and Braithwaite (2014), regarding the theory of attribution which explains that this theory of attribution provides an interesting picture of human behavior. Attribution theory provides a framework for understanding how a person explains the causes of his own behavior or the behavior of others. This theory has two factors that cause behavior, namely internal factors and external factors. Internal factors come from the individual's personality and educational background. Meanwhile, external factors come from the situation and social environment. With that, these two factors can affect a person in making decisions. In the context of auditing, this theory is relevant because the auditor needs to evaluate whether an irregularity in the financial statements occurred due to an unintentional error or as a result of an intent to commit fraud (Yunitasari & Sari, 2023).

Theory of Planned Behavior

The Theory of Planned Behavior (TPB) can be considered as a further development of the Theory of Reasoned Action (TRA) first presented by Ajzen (1991), is one of the methods of social psychology that is often used to understand the elements that influence individual behavior. This theory provides a powerful framework for analyzing how a person's intentions and beliefs can predict the likelihood of fraud. By paying attention to the main components mentioned by the TRA, such as subjective norms and attitude toward behavior. And on the other hand, TPB expands this framework by adding one important element, namely perceived behavioural control.

Auditor's Ability to Detect Fraud

According to the Association of Certified Fraud Examiners (ACFE), fraud can be defined as an act of fraud or a mistake committed by a person or organization knowing that the mistake may cause another person, organization, or party to obtain unauthorized profits. According to Sari and Husadha (2020), fraud is an act of violating rules or procedures by deliberately manipulating or altering data to gain an individual or an organization, ultimately causing harm to other parties. Fraud is increasingly common in both the public and private sectors, which means unlawful actions aimed at personal gain at the expense of the interests of others (Pujilestari & Machdar, 2024). According to Sari and Irawati (2021), Fraudulent Financial Reporting is an act of manipulation of financial statements that is carried out in a deliberate way, this is with the aim of obtaining personal or certain group benefits by presenting information that is not in accordance with the actual conditions. Although it does not always happen in the business world, cheating is a common thing in the business world. Nonetheless, there are many businesses that experience internal fraud. Fraudulent behavior is usually intentionally committed by company employees, company management who actively participate in corporate governance or third parties who engage in activities that are detrimental to other parties.

Auditor Experience

According to Arafah and Suparno (2023) An auditor's experience is determined by how long they have been in the business and how many cases they have successfully handled. Experienced auditors have the ability to identify possible errors, as well as remember well the fatal errors that should be avoided in the future (Yuniati et al., 2021). An experienced auditor with high flying hours is likely to be able to easily request information and confirm the alleged fraud (Zulfah et al., 2024). Experience can expand and increase one's capacity in carrying out tasks, the more auditors perform tasks so that they will become more proficient and they will complete the tasks faster.

Auditor Professionalism

An auditor must have a professional attitude, where a professional attitude is the cornerstone of an auditor in carrying out his duties. According to Septiani et al. (2024), audit quality is greatly influenced by the professionalism of the auditor, where competent and professional auditors will be able to produce high-quality audit reports. If an auditor has completed professional education so that an auditor can be considered a professional. Compliance with the professional code of ethics is the foundation for every auditor's actions, by ensuring objectivity and independence in carrying out their duties. Thus, an auditor is not only about following the rules, but also about the ability to think critically in the face of complex challenges (Arnanda et al., 2022).

Auditor Personality Type

According to Rizki and Mahmudi (2023), personality is a characteristic of a person that distinguishes him from others. Thus, we can recognize and understand the differences between one individual and another. But in practice, auditors are often tested by a psychological tendency to be overly skeptical or overconfident about management's assertions. In fact, an auditor should professionally use his skills to 'balance' between suspicion and trust. Therefore, auditors are inseparable from their personality characteristics which can also affect the auditor's ability to detect fraud.

3. Research Method

This research method uses quantitative methods with data obtained using survey research by distributing questionnaires directly and indirectly (gform) to auditors who work at public accounting firms in the DKI Jakarta area. The sampling technique used was purposive sampling technique and resulted in a sample of 108 respondents who met the research criteria. The analysis method used is the SEM (Structural Equation Modeling) method using the outer model and inner model measurement models.

Conceptual Framework

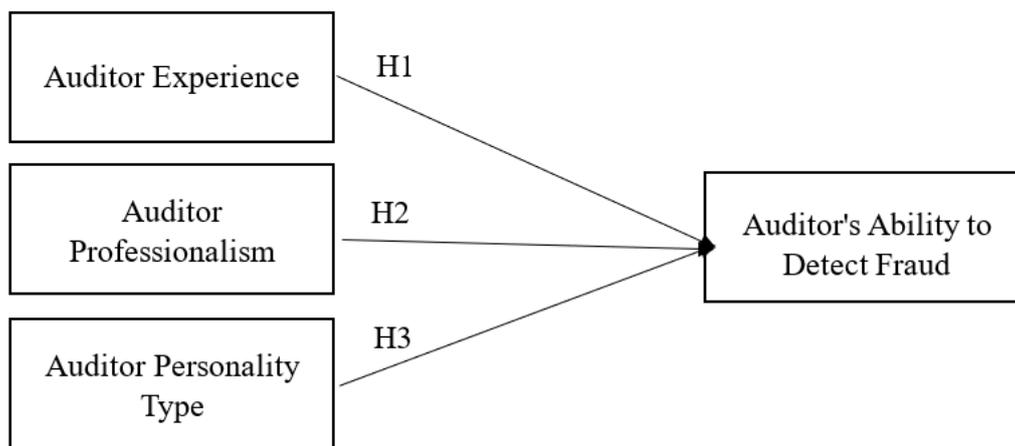


Fig. 1. Conceptual Framework

4. Result and Discussions

The Influence of Auditor Experience on Auditors' Ability to Detect Fraud

The first hypothesis in this study states that auditors' experience has a positive effect on auditors' ability to detect fraud. The results of the hypothesis test showed that the influence of the auditor's experience (X1) on the auditor's ability to detect fraud (Y) had an average sample value of 0.300 with a t-statistical value of 2.845 greater than 1.96 and a P-value of 0.005 less than 0.05 which means that the hypothesis (H1) is acceptable. It can be concluded that auditors' experience has a positive and significant effect on the auditor's ability to detect fraud.

The auditor's experience has a positive influence on the auditor's ability to carry out audits to detect fraud. Auditors with more experience tend to have a deeper understanding of the risk of fraud that can occur within the audited entity. Having enough experience allows auditors to be more effective in designing the right audit procedures to conduct more thorough data analysis and identify potential fraud more accurately. In addition, experienced auditors are also more skilled at recognizing anomalies contained in financial statements, as they have faced a variety of different situations and challenges during their careers.

The ability to make decisions quickly and accurately in assessing risks and establishing established procedures is also a result of this experience. This directly impacts audit quality and effectiveness in finding and handling indications of fraud. Furthermore, experienced auditors tend to have sharp professional intuition, which allows them to detect hidden issues that are not immediately visible in financial documents.

This intuition is formed from continuous learning during various audit tasks and can be used to ask important questions to management and dig deeper information. The combination of practical experience, analytical skills, and a deep understanding of the client's industry is a major force in improving auditor effectiveness. This ultimately adds value to stakeholders, by creating confidence that financial statements have been thoroughly audited and trustworthy.

The results of this study are in line with the research conducted by Hamdiah et al. (2023) and research conducted by Subiyanto et al. (2022). It can also be supported by research Kusuma et al. (2021) and research Sukma and Paramitha (2020), which found that auditors' experience had a positive effect on auditors' ability to detect fraud.

The Influence of Auditor Professionalism on Auditors' Ability to Detect Fraud

The second hypothesis in this study states that auditor professionalism has a positive effect on auditors' ability to detect fraud. The results of the hypothesis test showed that the influence of auditor professionalism (X2) on the auditor's ability to detect fraud (Y) had an average sample value of 0.251 with a t-statistical value of 1.897 less than 1.96 and a P-value of 0.058 greater than 0.05, which means

that the hypothesis (H2) was not accepted or rejected. It can be concluded that the professionalism of the auditor has no effect on the auditor's ability to detect fraud.

Although professionalism is one of the basic values upheld in audit practice, there is another view that states that the professionalism of auditors does not have a direct influence on the auditor's ability to detect fraud. So it can be explained that the auditor's professionalism when conducting an audit does not necessarily guarantee the auditor's ability to identify fraudulent actions in financial statements.

The professionalism in question includes compliance with audit standards, independence, ethics, and good professional relations. However, these aspects are more reflective of work attitudes, rather than specific technical expertise in detecting cheating. Therefore, while important, professionalism alone is not enough to ensure auditors can effectively find cheating. In addition, it is important to understand that in addition to professionalism and experience, the working environment of auditors also plays an important role in supporting their effectiveness in detecting fraud. A healthy organizational environment, including a work culture that upholds integrity and minimal external pressure, will help auditors maintain their objectivity and independence. On the other hand, if auditors are in a situation that requires them to approve financial statements without going through a thorough audit process, then a potential compromise on independence is very likely. This kind of pressure can cloud auditors' professional judgment and weaken their capacity to identify and expose fraudulent practices.

Thus, structural support from the organization is indispensable. This includes providing regular training to update auditors' technical competencies, strengthening the company's internal control system, as well as management involvement in creating an environment that supports intervention-free audit decision-making. With this support, auditors will be more prepared, confident, and able to carry out their duties, including in detecting fraud effectively.

The results of this study are in line with the research conducted by Tambun and Darmawati (2023), stating that the professionalism of the auditor has no effect in detecting fraud. This is supported by research conducted by Arnanda et al. (2022), which found that the professionalism of the auditor had no effect on detecting fraud, which states that the professionalism of the auditor has no effect on the auditor's ability to detect fraud.

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

The third hypothesis in this study states that the auditor's personality type has a positive effect on the auditor's ability to detect fraud. The test results of the hypothesis test showed that the influence of the auditor's personality type (X3) on the auditor's ability to detect fraud (Y) had an average sample value of 0.290 with a t-statistical value of 2.131 greater than 1.96 and a p-value of 0.034 less than 0.05, which means that the hypothesis (H2) is acceptable. So, it can be concluded that the auditor's personality type has a positive and significant effect on the auditor's ability to detect fraud.

In the context of audits, the auditor's ability to recognize and identify potential fraud is highly dependent on their personal attitude and character. Based on the results of the study, the personality types that have the most significant contribution to the ability to detect cheating are introversion, intuition, and judging. Auditors who have an introversion personality tend to be more focused, meticulous, and able to work independently without being disturbed by the surrounding environment. This allows them to be more thorough in examining suspicious documents and transactions. Meanwhile, the intuition personality makes the auditor more sensitive to unusual patterns and able to think abstractly and creatively. This is especially useful in dealing with complex and hidden forms of fraud. Meanwhile, auditors with judging personalities usually have a structured, planned, and disciplined work approach, so that they are able to carry out audit procedures systematically and thoroughly.

With the collaboration of these three personality types, a good auditor profile is formed in the fraud detection process. This is because auditors are not only meticulous and analytical but also able to think flexibly and act with consistency and high responsibility. Thus, understanding the personality type of auditors is an important aspect that needs to be considered in an effort to increase the effectiveness of audits, especially in detecting and preventing fraudulent acts more comprehensively.

This is in line with research conducted by Asmeri et al. (2023) and research research Marbun (2023), which shows that the auditor's personality type has a positive and significant effect on the auditor's ability to detect fraud. This research is supported by Shirley (2022) and research Kusumawaty

and Betri (2019), which shows that the auditor's personality type has a positive effect on the auditor's ability to detect fraud.

5. Conclusion

Based on the results of the analysis and discussion that has been explained in the previous section, it can be concluded as follows: 1) The auditor's experience has a positive effect on the auditor's ability to detect fraud. This shows that the more experienced an auditor is, the better his ability to recognize signs of fraud and take appropriate audit steps based on the situation at hand. 2) The professionalism of the auditor has no effect on the auditor's ability to detect fraud. It can be said that the auditor's professionalism when conducting an audit does not necessarily guarantee the auditor's ability to identify fraudulent acts in financial statements. 3) The personality type of the auditor has a positive and significant effect on the auditor's ability to detect fraud. Thus, the personality types that have the most significant contribution to the ability to detect cheating in this study are introversion, intuition, and judging. This is because auditors are not only meticulous and analytical but also able to think flexibly and act with consistency and high responsibility.

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