



Research Paper

The Influence of Professional Skepticism, Competence, Auditor Training on the Auditor's Ability to Prevent Fraud and Audit Experience as Moderating Variables at the Inspectorate Office of North Luwu Regency.

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Abstract: The purpose of this study was to describe and analyze the effect of professional skepticism, competence, and audit training on the ability of auditors to prevent fraud and audit experience as a moderating variable. The type of research used is an associative quantitative approach which aims to determine the relationship between two or more variables. The sample in this study were all auditors who worked at the North Luwu Inspectorate Government Office, namely 47 respondents. The data in this study were obtained by distributing questionnaires. The data analysis method uses the classic assumption test and the regression model used is Moderated Regression Analysis (MRA) and must first have passed the classic assumption test. The results of this study indicate that Professional Skepticism, Competence, and Audit Training have an influence on the Auditor's Ability to Prevent Fraud and audit experience is able to moderate the influence of professional skepticism, competence, and auditor training on the auditor's ability to detect fraud.

Keywords : _

professional skepticism, competence, auditor training, audit experience and auditor ability.

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I. Introduction:-

The number of news about investigations into indications of irregularities (fraud) in the company and also the management of the state both in online news and television increasingly makes us realize that we must do something to fix the untruth. Public demands will be achieved if local governments are good, clean, organized and orderly in carrying out their work and functions in accordance with predetermined regulations. This demand occurs because there are deviations that are not in accordance with the code of ethics carried out by local government officials. These disgraceful practices occur due to the ineffectiveness of the supervisory duties carried out by the departments within the government itself. (Suganda, et al. 2018)

An auditor in carrying out audit assignments in the field should not only follow the audit procedures summarized in the audit program, but must also be accompanied by professional skepticism. Public accountant professional standards define professional skepticism as an auditor's attitude that includes a mind that always questions and critically evaluates audit evidence. A skeptical auditor will not just accept explanations from clients, but will ask questions to obtain reasons, evidence and confirmation regarding the object in question. Without applying professional skepticism, the auditor will only find misstatements caused by errors and it is difficult to find misstatements caused by fraud, because fraud will usually be hidden by the perpetrator. So a low level of professional skepticism can lead to failure to detect fraud. (Sarina, 2017).

Fraud 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 benefits that directly harm other parties. Meanwhile, detecting fraud is also not an easy task for auditors to carry out. According to Loebbecke et al. (in Septarini, 2014), "fraud is more difficult to detect because it usually involves concealment. The concealment is related to accounting records and related documents, and is also related to the fraudster's response to the auditor's request in carrying out the audit ... ". (Suganda, et al. 2018)

Professional skepticism is considered important for an auditor in assessing audit evidence. Skepticism

is a critical attitude in assessing the reliability of the assertion or evidence obtained, so that in carrying out the audit process an auditor has a high enough confidence in an assertion or evidence he has obtained and also considers the adequacy and suitability of the evidence obtained. (Suganda, et al, 2018)

Professional skepticism is an attitude that includes a questioning mind, being alert to conditions and circumstances that indicate the possibility of material misstatement caused by error or fraud, and critical assessment of audit evidence. The concept of professional skepticism reflected in the standard is an attitude of always asking questions, being alert, and being critical in carrying out the entire audit process. (IAASB, 2009)

In carrying out their duties, especially in detecting fraud, auditors need to be supported by competence. The competence of the auditor is one of the important components in carrying out an audit, because competence will affect the auditor's success rate in detecting fraud. (Hartan, 2016)

The Inspectorate of North Luwu Regency as an internal auditor assists the Regent by providing recommendations from the results of the examination carried out on the Regional Work Unit (SKPD) in North Luwu Regency. Independence must be maintained in such a way that the recommendations are impartial and seen as impartial by anyone. Policies that can be implemented to maintain the independence of the regional Inspectorate auditors include making provisions in the form of not allowing auditors to perform assignments on certain objects if the person concerned has a family, social, or other relationship that could interfere with the auditor's independence.

Based on some of the findings above, the authors are interested in conducting research on the effect of professional skepticism, competence, auditor training on the ability of auditors to prevent fraud and audit experience as a moderating variable.

II. Literature Review:-

Cognitive Dissonance Theory

Cognitive dissonance theory (cognitive dissonance) was developed by Leon Festinger in 1957. This theory says that humans basically like consistency, therefore humans will tend to take attitudes that do not conflict with one another and avoid taking actions that are inconsistent with their attitudes. . Dissonance means there is an inconsistency. Cognitive dissonance means an unpleasant psychological state caused by conflicting attitudes, thoughts, and behaviors. Dissonance is a term for imbalance and consonance is a term for balance. (Arifuddin & Aini Indrijawati, 2020).

Attribution Theory

Heider (1958) as the originator of attribution theory, attribution theory is a theory that explains a person's behavior. Attribution theory explains the process of how we determine the causes and motives of one's behavior. Attribution theory is the process of studying how a person reacts to an event and explains the causes of his behavior, where a person's behavior is influenced by internal forces, namely factors originating from within the individual such as effort or ability, and external forces, namely factors originating from the environment. such as luck or difficulties at work (Marsista et al., 2021).

Auditor's Ability to Detect Fraud

The auditor's ability to detect fraud is defined as the auditor's ability and willingness to detect the presence or absence of fraud in the organization he is examining (Widiyastuti and Pamudji, 2009). The auditor's ability to detect fraud is also defined as an expertise and skill possessed by an auditor to find indications of fraud (Anggriawan, 2014). Detecting fraud is an effort to obtain sufficient initial indications of the existence of fraud, in addition to that as an effort to minimize the space for the perpetrators of fraud.

Definition of Professional Skepticism

According to Zamzami (2014: 21) Professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. There is also according to Rahayu & Suhayati (2010: 42): "The use of professional skills carefully and thoroughly requires the auditor to exercise professional skepticism . Professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. While the understanding according to Arens translated by Wibowo (2015: 172) says that: "Professional skepticism consists of two main components, namely questioning and critical assessment of audit evidence. Professional skepticism also involves critical assessment of evidence which includes asking probing questions and paying attention to inconsistency, when evaluating evidence critically the auditor will significantly reduce the possibility of failure during the audit.

Definition of Competence

The term competency according to Webster's dictionary began to appear in 1596. This term is taken from the Latin word "cto stop"which mean "to be suitable". Then this substantially underwent changes with the

inclusion of various issues and discussion of the concept of competency from various literature (Haryanto, 2021).

Syam et al. (2021) argues that competence is generally defined as skills, skills, abilities where competence means capable, capable or skilled. Competence can deepen and broaden work capabilities. According to Jamil et al. (2022) the more often someone does the same job, the more skilled and faster he or she gets the job done. According to Magdalena et al., (2021) competence is knowledge, skills, and abilities that are mastered by someone who has become part of himself, so that he can carry out cognitive, affective, and psychomotor behaviors as well as possible.

Definition of Auditor training

Auditor Training is one of the efforts to develop human resources in the fields of knowledge, abilities, skills and attitudes (Sanjaya, 2017).

With the existence of systematic and tiered training according to the level of the auditor, it will be easier for the auditor to complete the deficiencies of the auditor and place an emphasis on auditing practices and accounting standards for auditors. Auditors need certain skills and expertise in improving their performance, especially in detecting fraud, therefore they require training through advanced professional education courses. Auditor training on fraud detection is very much needed, because by participating in this training the auditor can keep up with technical changes in how fraud is committed and changes in the environment in which fraud can be committed. Sanjaya (2017).

Definition of Audit Experience

According to Anto, et al (2020), Audit experience is the auditor's experience in examining financial statements both in terms of the length of time, and the number of assignments that have been made. Experience is very important in order to fulfill the obligations of an auditor towards his duties to meet audit standards. The more experience an auditor has, the more appropriate the consideration of the level of materiality in the financial statements will be. In addition, the higher the level of experience of an auditor, the better the views and responses about the information contained in the financial statements, because the auditor has done a lot of work or has examined a lot of financial reports. The government requires at least three years of work experience as an accountant with a good reputation in the field of auditing for accountants who wish to obtain a license to practice in the public accounting profession (Decree of the Minister of Finance No. 43/KMK.017/1997 dated 27 January 1997 which has been changed to PMK Minister of Finance Regulation No. 25/PMK.01/2014).

III. Research Methods:

The purpose of this study was to describe and analyze the effect of professional skepticism, competence, and audit training on the ability of auditors to prevent fraud and audit experience as a moderating variable. The type of research used is an associative quantitative approach which aims to determine the relationship between two or more variables. The sample in this study were all auditors who worked at the North Luwu Inspectorate Government Office, namely 47 respondents. The data collection technique used in this study used a questionnaire method with a closed statement so that respondents could choose the answers that had been provided. The variables of this study are Professional Skepticism, Competence, and Audit Training as independent variables, Auditor Ability to Prevent Fraud as dependent variables and audit experience as moderating variables.

The data analysis method uses the classic assumption test and the regression model used is Moderated Regression Analysis (MRA) and must first have passed the classic assumption test, and auditor training on the auditor's ability to detect fraud.

IV. Results:-

Regression Analysis

The analytical method used to test the hypothesis in this study is to use Moderated Regression (MRA). This regression analysis was carried out with two stages of testing. The first stage of regression before interacting with the moderating variable. The second stage is the regression which is carried out after the moderating variable.

Regression Analysis Before Interacting With Moderating Variables

The results of the regression analysis before interacting with the moderating variable are as follows:

Table 1 Regression Analysis Test Without Moderation

Unstandardized Coefficients		B	Std. Error	Standardized Coefficients Beta	t	Sig.
Model						
1	(Constant)	8.448	3.997		2.114	.041
	PROFESSIONAL SKEPTISM	1.627	.207	1.215	7.856	.011
	COMPETENCE	.699	.088	.609	7.952	.000
	AUDITORS TRAINING	1.837	.224	1.316	8.217	.002

a. Dependent Variable: AUDITOR'S ABILITY TO DETECT FRAUD

Source: processed data, 2023

Adjusted R square = 0,818 atau 81,8% ttable = 2,023

Based on the regression test in table 5.18 a mathematical equation can be arranged as follows.

$$AND = 8,448 + 1,627 X1 + 0,699 X2 + 1,837 X3 + e \dots (1)$$

Based on table 5.18 it is known that the Adjusted R Square value is 0.818 or 81.8%. These results indicate that the variables of professional skepticism (X1), competency (X2), and auditor training (X3) are affected by 81.8% by these variables. The remaining 18.2% is influenced by other variables not examined in this study. To test the hypothesis partially, the t test is used, namely to partially test the independent variable on the dependent variable at a significance level of 0.05 as follows.

Uji t

First Hypothesis Test (H1): Effect of Professional Skepticism (X1) on Auditor's Ability to Detect Fraud (Y).

In table 5.18 professional skepticism is obtained by the value of tcount of 2.671 with a significance of 0.011. Because tcount bigger than ttable (7.856 > 2.023) or the significance of t is less than 5% (0.011 < 0.05), then partially the professional skepticism variable (X1) has a significant effect on the auditor's ability to detect fraud (Y). Based on the value of the professional skepticism coefficient (1.627) a positive sign indicates a positive value. This means that the higher the professional skepticism (X1), the better the auditor's ability to detect fraud (Y), and vice versa.

Second Hypothesis Test (H2): Effect of Competence (X2) on Auditor's Ability to Detect Fraud (Y).

In table 5.18 the competency value obtained is tcount of 7.952 with a significance of 0.000. Because tcount bigger than ttable (7.952 > 2.023) or the significance of t is less than 5% (0.000 < 0.05), then partially the competency variable (X2) has a significant effect on the auditor's ability to detect fraud (Y). Based on the value of the competency coefficient (0.699) a positive sign indicates a positive value. This means that the higher the competency (X2), the better the auditor's ability to detect fraud (Y), and vice versa.

Third Hypothesis Test (H3): Effect of Auditor Training (X3) on Auditor's Ability to Detect Fraud (Y).

In table 5.18 audit training is obtained by the value of tcount of 8.217 with a significance of 0.002. Because tcount bigger than ttable (8,217 > 2,023) or the significance of t is less than 5% (0.002 > 0.05), so partially the auditor training variable (X3) has an effect on the auditor's ability to detect fraud (Y). Based on the value of the audit training coefficient (1.837) a positive sign indicates a positive value. This means that the more training conducted by the auditor (X3), the better the auditor's ability to detect fraud (Y), and vice versa.

Porridge f

To test the hypothesis simultaneously used the f test as follows:

Table 2 Statistical Test Results F ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Say.
1	Regression	890.836	3	296.945	63.761	.000b
	Residual	181.629	39	4.657		
	Total	1072.465	42			

- a. Dependent Variable: AUDITOR'S ABILITY TO DETECT FRAUD
 - b. Predictors: (Constant), AUDITOR TRAINING, COMPETENCE, PROFESSIONAL SKEPTISM
- Source: processed data, 2023

Simultaneously, professional skepticism, competency, and audit training have a significant effect. This can be seen from the probability value of 0.000 which is less than 5% (0.050).

Regression Analysis After Interacting With Audit Experience Moderating (MRA) Variables

Table 3 shows the results of the moderating regression of professional skepticism (X1), competence (X2), auditor training (X3), audit experience (Z), and the auditor's ability to detect fraud (Y).

Table 3 MRA Regression Analysis Test Results

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Say.
		B	Std. Error			
1	(Constant)	26.104	1.776		14.698	.000
	X1.Z	.042	.004	2.493	9.426	.021
	X2.Z	.017	.002	.988	8.862	.017
	X3.Z	.037	.005	2.126	7.585	.000

a. Dependent Variable: AUDITOR'S ABILITY TO DETECT FRAUD

Source: processed data, 2023 Adjusted R square = 0.854 / 85.4%

Based on the results of the regression test after interacting with the moderating variable, the equation is arranged as follows:

$$Y = 26.104 + 0.042 X1.Z + 0.017 X2.Z + 0.037 X3.Z + e \dots (2)$$

Fourth Hypothesis Test (H4): Audit Experience (Z) Moderates Professional Skepticism (X1), Competence (X2), and Auditor Training (X3) on Auditor's Ability to Detect Fraud (Y)

Table 5.20 shows that the coefficient values of professional skepticism (X1), competence (X2), and auditor training (X2) after interacting with the moderating variable have a significant relationship to the dependent variable, namely the auditor's ability to detect fraud (Y). this can be seen from the significant probability value of professional skepticism variable (X1)* audit experience (Z) of 0.021, competence variable (X2)* audit experience (Z) of 0.017, and auditor training variable (X3)* audit experience (Z) of 0.000. Thus the variable audit experience (Z) moderates the variables of professional skepticism (X1), competence (X2), and auditor training (X3) on the auditor's ability to detect fraud (Y).

V. Discussion of Data Analysis Results

Based on the results of the hypothesis testing that has been done, the discussion of the results of data analysis can be concluded as follows:

Professional Skepticism Has a Significant Positive Effect on the Auditor's Ability to Detect Fraud

The results showed that the auditor's professional skepticism had a positive and significant effect on the

auditor's ability to detect fraud and the first hypothesis proposed was accepted. This means that the better the auditor is in planning and carrying out the audit with professional skepticism, this will be followed by an increase in the auditor's ability to detect fraud that may occur in the report. Conversely, if the auditor is weak in professional skepticism, the lower the auditor's ability to detect fraud will be.

The results of this study are supported by the cognitive dissonance theory developed by Leon Festinger in 1957. Where this theory says that humans basically like consistency, therefore humans will tend to take attitudes that do not conflict with one another and avoid taking actions that are inconsistent with attitude, and cognitive dissonance theory will help to explain how the attitude of the auditor's professional skepticism if cognitive dissonance occurs in him when detecting fraud. So a high level of auditor trust in the client will reduce the level of professional skepticism, and vice versa, if the level of auditor trust is low in the client, the auditor will increase the level of professional skepticism.

These results support research conducted by Arifuddin & Aini I., (2020) showing that the professional skepticism variable has a positive effect on the auditor's ability to detect fraud. Yulinda's research, et al. (2022) shows that professional skepticism has a positive effect on the auditor's ability to detect fraud. Research Susilawati, et al. (2022) shows that the auditor's professional skepticism has a significant effect on the auditor's ability to detect fraud.

Competence Has a Significant Positive Influence on the Auditor's Ability to Detect Fraud

The results of the study show that competence has a positive and significant effect on the auditor's ability to detect fraud and the second hypothesis proposed is accepted. This means that the more competent an auditor is in carrying out his audit duties, the better and the increased ability of the auditor to detect fraud. Conversely, if the auditor's competence is low or weak, then the level of the auditor's ability to detect fraud will also be lower.

Competence refers to a certain behavioral approach that is used as a parameter to carry out work effectively, successfully, and superior or efficient (Syam et al., 2021). It can be interpreted that individuals who have competence are individuals who have better achievements compared to other colleagues, are able to face work challenges and remain consistent in achievement.

The results of this study are supported by cognitive dissonance theory where cognitive dissonance theory says that humans basically like consistency, therefore humans will tend to take attitudes that do not conflict with each other and avoid taking actions that are not in accordance with their attitudes. Competence is an attitude that must be possessed by an auditor, must always be consistent, must not falter in the slightest. In order to complete the task properly and competently. Auditors who hold a competent attitude are able to produce quality audits because they carry out their work using professional judgment.

Research on the relationship between competency variables and the auditor's ability to detect fraud has been previously conducted by Hartan. (2016) in their research competence has an effect on the Auditor's Ability to Detect Fraud as indicated by the r count of 0.325 and r² 0.106. Putra Research, et al. (2021) shows that competence, independence, and professionalism affect audit quality in the auditors of the Inspectorate of Bungo Regency and Tebo Regency.

Auditor Training Has a Significant Positive Influence on the Auditor's Ability to Detect Fraud

The results showed that audit training had a positive and significant effect on the auditor's ability to detect fraud and the third hypothesis proposed was accepted. This means that the more training an auditor performs, the auditor's ability to detect fraud also increases, and conversely, if the auditor does less training, the ability to detect fraud also decreases. Auditor Training is one of the efforts to develop human resources in the fields of knowledge, abilities, skills and attitudes (Sanjaya, 2017). With the existence of systematic and tiered training according to the level of the auditor, it will be easier for the auditor to complete the deficiencies of the auditor and place an emphasis on auditing practices and accounting standards for auditors. Auditor Training is one of the efforts to develop human resources in the fields of knowledge, abilities, skills and attitudes (Sanjaya, 2017). With the existence of systematic and tiered training according to the level of the auditor, it will make it easier for the auditor to fill in the gaps of auditors and provide emphasis on auditing practices and accounting standards for auditors.

In attribution theory, audit training is closely related. Where the theory of attribution itself sees that training is a factor within a person that can develop with the amount of training followed. And also attribution theory is related to one's knowledge and understanding of an event that is happening around oneself and others by understanding the reasons for the incident. And coupled with a lot of audit experience, it will be able to moderate the ability of the auditor

The results of this study are supported by attribution theory, attribution theory is the process of studying how a person responds to an event and explains the causes of his behavior, where a person's behavior is influenced by internal strengths, namely factors that come from within the individual such as effort or ability.

As well as external forces, namely factors originating from the environment such as luck or difficulty (Marsista et al., 2021). Attribution theory sees auditor training as a factor within the auditor that can develop properly, if the more training is done, the clearer one's motives for his behavior will be.

Research on the relationship between audit training variables and auditors' ability to detect fraud has been carried out previously by Putra and Dwirandra (2019), Novita (2015), and Anggi (2022) who found that there is a positive effect between auditor training on auditors' abilities to detect fraud.

Audit experience is able to moderate the effect of professional skepticism, competence, and auditor training on the auditor's ability to detect fraud

The results showed that audit experience was able to moderate professional skepticism, competence, and auditor training had a positive and significant effect on the auditor's ability to detect fraud and the fourth hypothesis proposed was accepted. Experience is very important in the framework of the obligations of an examiner to his duties to meet auditing standards. This means that the higher the Audit Experience (M) moderates professional skepticism (X1), competence (X2), and auditor training (X3), the higher the Audit Ability to Detect Fraud (Y), and vice versa.

These results are supported by the theory of cognitive dissonance which helps explain how the influence of the auditor's experience in detecting fraud when cognitive dissonance occurs in him. According to Libby and Frederick (1990) auditors who have experience not only have the ability to determine errors (errors) or fraud (fraud), but also have more ability to provide more accurate explanations than auditors who are less experienced and experience auditors as human beings with the nature of a foundation that likes consistency can take the right attitude when faced with the opposite situation.

This result is also supported by attribution theory, where attribution theory, auditor training is closely related. Attribution theory itself sees that training is a factor within a person that can develop with the amount of training followed. And also attribution theory is related to one's knowledge and understanding of an event that is happening around oneself and others by understanding the reasons for the incident. And coupled with a lot of audit experience, it will be able to moderate the ability of the auditor

The results of this study are in line with Yulinda and Kartini's research (2022) where audit experience strengthens the effect of professional skepticism and moderates the effect of competence on the auditor's ability to detect fraud.

VI. CONCLUSION

This study aims to determine the influenceThe Effect of Professional Skepticism, Competence, and Audit Training on Auditor's Ability to Prevent Fraud and Audit Experience as Moderating Variables. Based on the research results, the following results were obtained:

1. Professional Skepticism effect onAgainst Auditor's Ability to Prevent Fraud.
2. Competence effect onAgainst Auditor's Ability to Prevent Fraud.
3. Auditing Trainingeffect onAgainst Auditor's Ability to Prevent Fraud.
4. audit experienceable to moderateProfessional Skepticism, Competence, and Audit TrainingtoAuditor's Ability to Prevent Fraud.

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