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## Lampiran 1. Kuesioner Penelitian

Lampiran : 6 Lembar  
Perihal : Permohonan Menjadi Responden

Dengan Hormat,

Saya adalah mahasiswa pascasarjana pada Program Studi Magister Akuntansi Fakultas Ekonomi dan Bisnis Universitas Hasanuddin, yang sementara melakukan penelitian mengenai kemampuan auditor dalam mendeteksi kecurangan. Tujuan dari penelitian ini adalah untuk mengetahui pengaruh skeptisme profesional, pengalaman auditor, independensi auditor, dan tekanan waktu terhadap kemampuan auditor dalam mendeteksi kecurangan.

Sehubungan dengan hal itu, saya memerlukan data/informasi dari Bapak/Ibu. Mohon partisipasi dari Bapak/Ibu untuk meluangkan waktu mengisi kuesioner penelitian sesuai dengan persepsi Bapak/Ibu. Tidak ada jawaban **benar atau salah**, yang terpenting adalah menggambarkan kondisi yang ada sebenarnya. Semua data/informasi yang diberikan hanya akan digunakan untuk kepentingan akademis dan akan dijaga kerahasiaannya sesuai dengan kaidah-kaidah ilmiah.

Demikian atas kerjasama yang baik dan kesungguhan Bapak/Ibu dalam mengisi kuesioner ini, saya ucapkan terima kasih.

Makassar, Maret 2020

**Eko Edy Susanto**

## I. Identitas Responden

Petunjuk: berilah tanda silan (x) pada jaawaban yang dipilih.

Jenis Kelamin :  Laki-laki  Perempuan

Pendidikan Terakhir :

1. Doktor / S3	
2. Magister / S2	
3. Sarjana / S1	
4. Diploma / (D3 / D4)	
5. Lain-lain	

Umur :

1. Dibawa 25 tahun	
2. 25 – 35 tahun	
3. 36 – 45 tahun	
4. 46 – 55 tahun	
5. 55 tahun keatas	

Masa Kerja:

1. 1 – 5 tahun	
2. 6 – 10 tahun	
3. 11 – 15 tahun	
4. 16 tahun keatas	

Jabatan :

\_\_\_\_\_ (harap diisi)



## II. Petunjuk Pengisian Kuesioner

Pilih salah satu nomor jawaban dengan memberikan tanda centang (√) pada jawaban yang paling sesuai menurut Bapak/Ibu pada kotak yang berisi skala 1 sampai dengan skala 5, yang pada setiap pertanyaan disimbolkan dengan istilah istilah sebagai berikut:

STS : Sangat Tidak Setuju

TS : Tidak Setuju

N : Netral

S : Setuju

SS : Sangat Setuju

### SKEPTISME PROFESIONAL AUDITOR (Hurt, Eining, dan Plumlee, 2003)

No	Pernyataan	STS	TS	N	S	SS
1	Dalam mengevaluasi bukti audit, saya harus selalu berfikir penuh pertanyaan					
2	Saya memerlukan pemikiran yang kritis dalam melaksanakan audit					
3	Saya tidak akan terburu-buru dalam mengambil keputusan.					
4	Saya akan senantiasa memahami orang yang menyediakan bukti audit.					
5	Saya senantiasa bersikap kritis dalam memperluas ruang lingkup informasi.					
6	Saya dapat menemukan bukti audit yang dapat dipercaya kebenarannya.					
7	Saya dapat menemukan solusi alternatif.					
8	Saya sangat cermat dalam mengaudit.					

### INDEPENDENSI AUDITOR (Adnyani, dkk, 2014)

No	Pernyataan	STS	TS	N	S	SS
1	Auditor harus mampu mempertahankan sikap yang tidak memihak siapapun selama audit					
2	Pemeriksaan bebas dari kepentingan pribadi atau hubungan yang membatasi pemeriksaan pada kegiatan, catatan dan orang-orang tertentu yang seharusnya tercakup dalam pemeriksaan					
3	Auditor harus memiliki kejujuran yang tinggi dalam melaksanakan audit					
4	Auditor bebas mengkomunikasikan hasil audit sesuai dengan yang terjadi					
5	Auditor melakukan pekerjaan dengan rasa tanggungjawab					
6	Auditor melakukan audit keputusan sesuai dengan keadaan atau fakta yang terjadi					
7	Auditor memiliki sikap objektivitas dalam bekerja					
8	Auditor perlu memberikan informasi sesuai dengan fakta atau keadaan sebenarnya yang terjadi pada objek yang diperiksa					
9	Auditor mampu menghindari faktor-faktor yang dapat meragukan masyarakat terhadap independensi auditor					

### TEKANAN WAKTU (Anggriawan, 2014)

No	Pernyataan	STS	TS	N	S	SS
1	Saya merasa terdapat suatu kewajiban untuk melaksanakan prosedur audit tertentu pada batas waktu yang ditetapkan					
2	Saya merasa perlu adanya pembatasan waktu pada					

	auditor dalam melaksanakan kegiatan audit					
3	Saya merasa batas waktu audit yang dialokasikan menjadi adanya kendala untuk pelaksanaan atau penyelesaian prosedur audit tertentu					
4	.saya merasa pelaksanaan atau penyelesaian prosedur audit tertentu dalam batas waktu audit sulit untuk dipenuhi					
5	Saya merasa terbatasnya waktu dalam mengaudit mendikan saya memperoleh bukti kurang maksimal					
6	Saya merasa adanya perjanjian dalam waktu audit membuat kualitas audit akan menurun					
7	Saya berusaha untuk menyelesaikan tugas saya dalam mengaudit perusahaan klien sesuai dengan waktu penyelesaian audit yang sudah disepakati					
8	Saya bersedia lembur dalam menyelesaikan pekerjaan audit saya					

### PENGALAMAN AUDITOR (Olofsson M. Bobby Puttonen. 2011)

No	Pernyataan	STS	TS	N	S	SS
1	Semakin lama menjadi auditor, semakin mengerti bagaimana suatu entitas/objek pemeriksaan memperoleh data dan informasi yang dibutuhkan					
2	Semakin lama menjadi auditor, semakin dapat mengetahui informasi yang relevan untuk mengambil pertimbangan dalam membuat keputusan					
3	Semakin lama menjadi auditor, semakin dapat mendeteksi kesalahan yang dilakukan obyek pemeriksaan					
4	Semakin lama menjadi auditor, semakin mudah mencari penyebab munculnya kesalahan serta dapat memberikan rekomendasi untuk menghilangkan/memperkecil penyebab tersebut					
5	Banyaknya tugas audit membuat ketelitian dan kecermatan dalam menyelesaikannya					

6	Kekeliruan dalam pengumpulan dan pemilihan bukti serta informasi dapat menghambat proses penyelesaian pekerjaan					
7	Banyaknya tugas yang dihadapi memberikan kesempatan untuk belajar dari kegagalan dan keberhasilan yang pernah dialami					
8	Banyaknya tugas yang diterima dapat memacu auditor untuk menyelesaikan pekerjaan dengan cepat dan tanpa terjadi penumpukan tugas					

#### **KEMAMPUAN MENDETEKSI KECURANGAN (Fullerton dan Durtschi, 2004)**

No	Pernyataan	STS	TS	N	S	SS
1	Sebelum melaksanakan audit, saya harus memahami struktur pengendalian internal instansi terkait					
2	Deteksi kecurangan mencakup identifikasi indikator kecurangan yang memerlukan tindak lanjut auditor untuk melakukan investigasi.					
3	Saya harus memahami karakteristik terjadinya kecurangan.					
4	Diperlukan standar pengauditan mengenai pendeteksian kecurangan.					
5	Lingkungan pekerjaan audit sangat mempengaruhi kualitas audit.					
6	Metode dan prosedur audit yang tidak efektif dapat mengakibatkan kegagalan dalam usaha pendeteksian kecurangan.					
7	Saya dapat menyusun langkah yang dilakukan guna pendeteksian kecurangan.					
8	Identifikasi atas faktor penyebab kecurangan, menjadi dasar untuk memahami kesulitan dan hambatan dalam pendeteksian kecurangan.					
9	Saya harus dapat memperkirakan bentuk					

	kecurangan apa saja yang bisa terjadi.					
10	Saya harus dapat mengidentifikasi pihak yang dapat melakukan kecurangan.					
11	saya harus melakukan pengujian atas dokumen dokumen atau informasi yang diperoleh					
12	Kondisi mental dan pengawasan kerja yang buruk merupakan faktor yang dapat menyebabkan terjadinya kecurangan.					

## Lampiran 2. Uji Validitas dan Uji Reliabilitas

### Uji Validitas

#### Skeptisme Profesional (X1)

		Correlations								Skeptisme_P rofesional
		X1.1	X1.2	X1.3	X1.4	X1.5	X1.6	X1.7	X1.8	
X1.1	Pearson Correlation	1	.925**	.676**	.663**	.780**	.486**	.581**	.544**	.826**
	Sig. (2-tailed)		.000	.000	.000	.000	.003	.000	.001	.000
	N	35	35	35	35	35	35	35	35	35
X1.2	Pearson Correlation	.925**	1	.770**	.497**	.573**	.458**	.447**	.525**	.754**
	Sig. (2-tailed)	.000		.000	.002	.000	.006	.007	.001	.000
	N	35	35	35	35	35	35	35	35	35
X1.3	Pearson Correlation	.676**	.770**	1	.663**	.619**	.712**	.465**	.648**	.826**
	Sig. (2-tailed)	.000	.000		.000	.000	.000	.005	.000	.000
	N	35	35	35	35	35	35	35	35	35
X1.4	Pearson Correlation	.663**	.497**	.663**	1	.830**	.604**	.561**	.679**	.829**
	Sig. (2-tailed)	.000	.002	.000		.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35
X1.5	Pearson Correlation	.780**	.573**	.619**	.830**	1	.623**	.691**	.530**	.840**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.001	.000
	N	35	35	35	35	35	35	35	35	35
X1.6	Pearson Correlation	.486**	.458**	.712**	.604**	.623**	1	.809**	.803**	.859**
	Sig. (2-tailed)	.003	.006	.000	.000	.000		.000	.000	.000
	N	35	35	35	35	35	35	35	35	35
X1.7	Pearson Correlation	.581**	.447**	.465**	.561**	.691**	.809**	1	.671**	.813**
	Sig. (2-tailed)	.000	.007	.005	.000	.000	.000		.000	.000
	N	35	35	35	35	35	35	35	35	35
X1.8	Pearson Correlation	.544**	.525**	.648**	.679**	.530**	.803**	.671**	1	.846**
	Sig. (2-tailed)	.001	.001	.000	.000	.001	.000	.000		.000
	N	35	35	35	35	35	35	35	35	35
Skeptisme_Profesional	Pearson Correlation	.826**	.754**	.826**	.829**	.840**	.859**	.813**	.846**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	35	35	35	35	35	35	35	35	35

\*\* Correlation is significant at the 0.01 level (2-tailed).

**Independensi (X2)**

		Correlations									
		X2.1	X2.2	X2.3	X2.4	X2.5	X2.6	X2.7	X2.8	X2.9	Independensi
X2.1	Pearson Correlation	1	.742**	.617**	.350*	.440**	.742**	.617**	.350*	.440**	.735**
	Sig. (2-tailed)		.000	.000	.040	.008	.000	.000	.040	.008	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.2	Pearson Correlation	.742**	1	.360*	.613**	.549**	1.000**	.360*	.613**	.549**	.806**
	Sig. (2-tailed)	.000		.034	.000	.001	.000	.034	.000	.001	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.3	Pearson Correlation	.617**	.360*	1	.697**	.664**	.360*	1.000**	.697**	.664**	.804**
	Sig. (2-tailed)	.000	.034		.000	.000	.034	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.4	Pearson Correlation	.350*	.613**	.697**	1	.771**	.613**	.697**	1.000**	.771**	.870**
	Sig. (2-tailed)	.040	.000	.000		.000	.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.5	Pearson Correlation	.440**	.549**	.664**	.771**	1	.549**	.664**	.771**	1.000**	.851**
	Sig. (2-tailed)	.008	.001	.000	.000		.001	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.6	Pearson Correlation	.742**	1.000**	.360*	.613**	.549**	1	.360*	.613**	.549**	.806**
	Sig. (2-tailed)	.000	.000	.034	.000	.001		.034	.000	.001	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.7	Pearson Correlation	.617**	.360*	1.000**	.697**	.664**	.360*	1	.697**	.664**	.804**
	Sig. (2-tailed)	.000	.034	.000	.000	.000	.034		.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.8	Pearson Correlation	.350*	.613**	.697**	1.000**	.771**	.613**	.697**	1	.771**	.870**
	Sig. (2-tailed)	.040	.000	.000	.000	.000	.000	.000		.000	.000
	N	35	35	35	35	35	35	35	35	35	35
X2.9	Pearson Correlation	.440**	.549**	.664**	.771**	1.000**	.549**	.664**	.771**	1	.851**
	Sig. (2-tailed)	.008	.001	.000	.000	.000	.001	.000	.000		.000
	N	35	35	35	35	35	35	35	35	35	35
Independensi	Pearson Correlation	.735**	.806**	.804**	.870**	.851**	.806**	.804**	.870**	.851**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	
	N	35	35	35	35	35	35	35	35	35	35

\*\* Correlation is significant at the 0.01 level (2-tailed).

\* Correlation is significant at the 0.05 level (2-tailed).

## Tekanan Waktu (X3)

		Correlations								Tekanan_Wa ktu
		X3.1	X3.2	X3.3	X3.4	X3.5	X3.6	X3.7	X3.8	
X3.1	Pearson Correlation	1	.649**	.396*	.519**	.337*	.476**	.597**	.717**	.783**
	Sig. (2-tailed)		.000	.019	.001	.048	.004	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35
X3.2	Pearson Correlation	.649**	1	.314	.379*	.297	.206	.423*	.582**	.614**
	Sig. (2-tailed)	.000		.066	.025	.083	.235	.011	.000	.000
	N	35	35	35	35	35	35	35	35	35
X3.3	Pearson Correlation	.396*	.314	1	.577**	.753**	.413*	.241	.315	.713**
	Sig. (2-tailed)	.019	.066		.000	.000	.014	.163	.065	.000
	N	35	35	35	35	35	35	35	35	35
X3.4	Pearson Correlation	.519**	.379*	.577**	1	.389*	.419*	.278	.465**	.675**
	Sig. (2-tailed)	.001	.025	.000		.021	.012	.106	.005	.000
	N	35	35	35	35	35	35	35	35	35
X3.5	Pearson Correlation	.337*	.297	.753**	.389*	1	.549**	.424*	.518**	.756**
	Sig. (2-tailed)	.048	.083	.000	.021		.001	.011	.001	.000
	N	35	35	35	35	35	35	35	35	35
X3.6	Pearson Correlation	.476**	.206	.413*	.419*	.549**	1	.577**	.695**	.750**
	Sig. (2-tailed)	.004	.235	.014	.012	.001		.000	.000	.000
	N	35	35	35	35	35	35	35	35	35
X3.7	Pearson Correlation	.597**	.423*	.241	.278	.424*	.577**	1	.778**	.728**
	Sig. (2-tailed)	.000	.011	.163	.106	.011	.000		.000	.000
	N	35	35	35	35	35	35	35	35	35
X3.8	Pearson Correlation	.717**	.582**	.315	.465**	.518**	.695**	.778**	1	.846**
	Sig. (2-tailed)	.000	.000	.065	.005	.001	.000	.000		.000
	N	35	35	35	35	35	35	35	35	35
Tekanan_Waktu	Pearson Correlation	.783**	.614**	.713**	.675**	.756**	.750**	.728**	.846**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	35	35	35	35	35	35	35	35	35

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).



**Pengalaman (Z)**

		Correlations								
		Z.1	Z.2	Z.3	Z.4	Z.5	Z.6	Z.7	Z.8	Pengalaman
Z.1	Pearson Correlation	1	.478**	.664**	.599**	.664**	.599**	1.000**	.478**	.824**
	Sig. (2-tailed)		.004	.000	.000	.000	.000	.000	.004	.000
	N	35	35	35	35	35	35	35	35	35
Z.2	Pearson Correlation	.478**	1	.458**	.453**	.458**	.453**	.478**	1.000**	.721**
	Sig. (2-tailed)	.004		.006	.006	.006	.006	.004	.000	.000
	N	35	35	35	35	35	35	35	35	35
Z.3	Pearson Correlation	.664**	.458**	1	.701**	1.000**	.701**	.664**	.458**	.867**
	Sig. (2-tailed)	.000	.006		.000	.000	.000	.000	.006	.000
	N	35	35	35	35	35	35	35	35	35
Z.4	Pearson Correlation	.599**	.453**	.701**	1	.701**	1.000**	.599**	.453**	.858**
	Sig. (2-tailed)	.000	.006	.000		.000	.000	.000	.006	.000
	N	35	35	35	35	35	35	35	35	35
Z.5	Pearson Correlation	.664**	.458**	1.000**	.701**	1	.701**	.664**	.458**	.867**
	Sig. (2-tailed)	.000	.006	.000	.000		.000	.000	.006	.000
	N	35	35	35	35	35	35	35	35	35
Z.6	Pearson Correlation	.599**	.453**	.701**	1.000**	.701**	1	.599**	.453**	.858**
	Sig. (2-tailed)	.000	.006	.000	.000	.000		.000	.006	.000
	N	35	35	35	35	35	35	35	35	35
Z.7	Pearson Correlation	1.000**	.478**	.664**	.599**	.664**	.599**	1	.478**	.824**
	Sig. (2-tailed)	.000	.004	.000	.000	.000	.000		.004	.000
	N	35	35	35	35	35	35	35	35	35
Z.8	Pearson Correlation	.478**	1.000**	.458**	.453**	.458**	.453**	.478**	1	.721**
	Sig. (2-tailed)	.004	.000	.006	.006	.006	.006	.004		.000
	N	35	35	35	35	35	35	35	35	35
Pengalaman	Pearson Correlation	.824**	.721**	.867**	.858**	.867**	.858**	.824**	.721**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	
	N	35	35	35	35	35	35	35	35	35

\*\* Correlation is significant at the 0.01 level (2-tailed).

### Kemampuan Auditor dalam Mendeteksi Kecurangan (Y)

		Correlations												Kemampuan_Auditor_data_m_Mendeteksi_Kecurangan
		Y.1	Y.2	Y.3	Y.4	Y.5	Y.6	Y.7	Y.8	Y.9	Y.10	Y.11	Y.12	
Y.1	Pearson Correlation	1	.791**	.749**	.645**	.645**	.455**	.526**	.568**	.473**	.473**	.551**	.420*	.724**
	Sig. (2-tailed)		.000	.000	.000	.000	.006	.001	.000	.004	.004	.001	.012	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.2	Pearson Correlation	.791**	1	.928**	.816**	.816**	.531**	.608**	.718**	.535**	.535**	.720**	.485**	.833**
	Sig. (2-tailed)	.000		.000	.000	.000	.001	.000	.000	.001	.001	.000	.003	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.3	Pearson Correlation	.749**	.928**	1	.758**	.758**	.480**	.693**	.667**	.479**	.479**	.675**	.323	.782**
	Sig. (2-tailed)	.000	.000		.000	.000	.003	.000	.000	.004	.004	.000	.058	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.4	Pearson Correlation	.645**	.816**	.758**	1	1.000**	.619**	.706**	.880**	.611**	.611**	.898**	.562**	.888**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.5	Pearson Correlation	.645**	.816**	.758**	1.000**	1	.619**	.706**	.880**	.611**	.611**	.898**	.562**	.888**
	Sig. (2-tailed)	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.6	Pearson Correlation	.455**	.531**	.480**	.619**	.619**	1	.844**	.688**	.709**	.709**	.569**	.673**	.794**
	Sig. (2-tailed)	.006	.001	.003	.000	.000		.000	.000	.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.7	Pearson Correlation	.526**	.608**	.693**	.706**	.706**	.844**	1	.782**	.719**	.719**	.650**	.568**	.850**
	Sig. (2-tailed)	.001	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.8	Pearson Correlation	.568**	.718**	.667**	.880**	.880**	.688**	.782**	1	.672**	.672**	.790**	.623**	.878**
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000		.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.9	Pearson Correlation	.473**	.535**	.479**	.611**	.611**	.709**	.719**	.672**	1	1.000**	.567**	.955**	.864**
	Sig. (2-tailed)	.004	.001	.004	.000	.000	.000	.000	.000		.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.10	Pearson Correlation	.473**	.535**	.479**	.611**	.611**	.709**	.719**	.672**	1.000**	1	.567**	.955**	.864**
	Sig. (2-tailed)	.004	.001	.004	.000	.000	.000	.000	.000	.000		.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.11	Pearson Correlation	.551**	.720**	.675**	.898**	.898**	.569**	.650**	.790**	.567**	.567**	1	.518**	.819**
	Sig. (2-tailed)	.001	.000	.000	.000	.000	.000	.000	.000	.000	.000		.001	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Y.12	Pearson Correlation	.420*	.485**	.323	.562**	.562**	.673**	.568**	.623**	.955**	.955**	.518**	1	.797**
	Sig. (2-tailed)	.012	.003	.058	.000	.000	.000	.000	.000	.000	.000	.001		.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35
Kemampuan_Auditor_dalam_Mendeteksi_Kecurangan	Pearson Correlation	.724**	.833**	.782**	.888**	.888**	.794**	.850**	.878**	.864**	.864**	.819**	.797**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000	.000
	N	35	35	35	35	35	35	35	35	35	35	35	35	35

\*\* . Correlation is significant at the 0.01 level (2-tailed).

\* . Correlation is significant at the 0.05 level (2-tailed).

**Uji Reliabilitas**  
**Skeptisme Profesional (X1)**

**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.927	.933	8

**Independensi (X2)**

**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.937	.940	9

**Tekanan Waktu (X3)**

**Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.873	.878	8

**Pengalaman (Z)****Reliability Statistics**

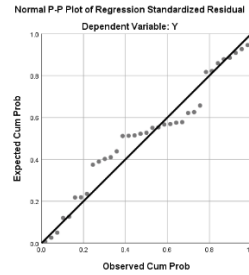
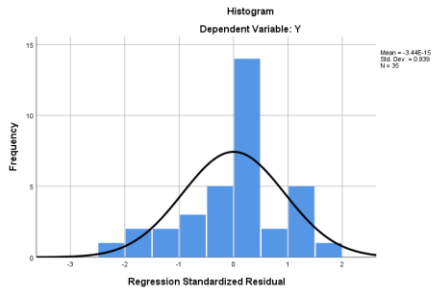
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.929	.929	8

**Kemampuan Auditor dalam Mendeteksi Kecurangan (Y)****Reliability Statistics**

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.955	.960	12

### Lampiran 3. Uji Asumsi Klasik

#### a. Normalitas



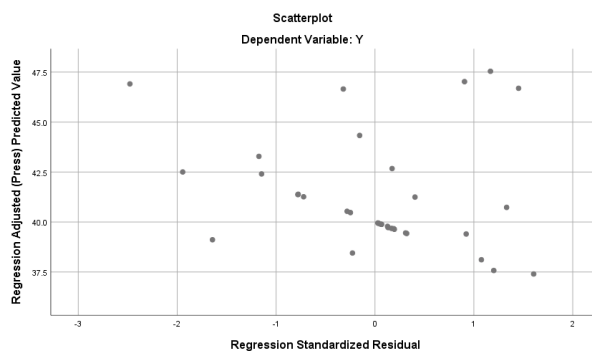
#### b. Multikolonieritas

##### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.581	1.721
	X2	.617	1.620
	X3	.858	1.165
	Z	.807	1.238

a. Dependent Variable: Y

#### c. Heterokedastisitas



## Lampiran 4. Uji Regresi

### a. REGRESI BERGANDA SEBELUM MODERASI

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.873 <sup>a</sup>	.762	.730	1.637	.762	24.012	4	30	.000

a. Predictors: (Constant), Z, X2, X3, X1

b. Dependent Variable: Y

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	257.249	4	64.312	24.012	.000 <sup>b</sup>
	Residual	80.351	30	2.678		
	Total	337.600	34			

a. Dependent Variable: Y

b. Predictors: (Constant), Z, X2, X3, X1

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error				Beta	Zero-order	Partial	Part	Tolerance
1	(Constant)	6.894	3.745		1.841	.076					
	X1	.391	.101	.451	3.860	.001	.764	.576	.344	.581	1.721
	X2	.462	.100	.526	4.642	.000	.797	.647	.414	.617	1.620
	X3	-.051	.059	-.083	-.868	.392	.018	-.157	-.077	.858	1.165
	Z	-.001	.049	-.003	-.030	.976	.149	-.005	-.003	.807	1.238

a. Dependent Variable: Y

**b. REGRESI BERGANDA SETELAH MODERASI**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.888 <sup>a</sup>	.788	.776	2.125	.788	70.480	2	38	.000

a. Predictors: (Constant), X1.Z, X1

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	636.622	2	318.311	70.480	.000 <sup>b</sup>
	Residual	171.621	38	4.516		
	Total	808.244	40			

a. Dependent Variable: Y

b. Predictors: (Constant), X1.Z, X1

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error				Beta	Zero-order	Partial	Partial	Tolerance	VIF
1	(Constant)	19.653	3.290		5.974	.000						
	X1	.489	.077	.547	6.363	.000	.043	.718	.476	.756	1.323	
	X1.Z	.011	.001	1.020	11.858	.000	.749	.887	.886	.756	1.323	

a. Dependent Variable: Y

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.891 <sup>a</sup>	.794	.783	2.093	.794	73.257	2	38	.000

a. Predictors: (Constant), X2.Z, X2

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	641.789	2	320.895	73.257	.000 <sup>b</sup>
	Residual	166.454	38	4.380		
	Total	808.244	40			

a. Dependent Variable: Y

b. Predictors: (Constant), X2.Z, X2

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error				Beta	Zero-order	Partial	Partial	Tolerance	VIF
1	(Constant)	17.008	3.466		4.907	.000						
	X2	.554	.081	.515	6.806	.000	.317	.741	.501	.947	1.056	
	X2.Z	.009	.001	.856	11.31	.000	.737	.878	.833	.947	1.056	

a. Dependent Variable: Y



**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change
						F Change	df1	df2	
1	.588 <sup>a</sup>	.346	.311	3.730	.346	10.041	2	38	.000

a. Predictors: (Constant), X3.Z, X3

b. Dependent Variable: Y

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	279.443	2	139.722	10.041	.000 <sup>b</sup>
	Residual	528.800	38	13.916		
	Total	808.244	40			

a. Dependent Variable: Y

b. Predictors: (Constant), X3.Z, X3

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics		
		B	Std. Error				Beta	Zero-order	Partial	Partial	Tolerance	VIF
1	(Constant)	48.567	2.442		19.888	.000						
	X3	-.279	.106	-.346	-2.630	.012	-.372	-.392	-.345	.997	1.003	
	X3.Z	.010	.003	.456	3.469	.001	.476	.490	.455	.997	1.003	

a. Dependent Variable: Y

# THE EFFECT OF PROFESSIONAL SKEPTISM, INDEPENDENCE, AND TIME PRESSURE ON THE ABILITY AUDITORS IN DETECT FRAUD WITH EXPERIENCE AS A MODERATED VARIABLE (Study at BPK RI Representative of East Kalimantan)

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**ABSTRACT:** This study aims to provide an overview of the effects of professional skepticism, independence, and time pressure on the ability of auditors to detect fraud with experience as a moderating variable. The object of research is the auditor of the Supreme Audit Agency of the Republic of East Kalimantan Province. The population is 47 auditors. Determination of the sample using the Nonprobability sampling technique, namely research that takes a sample that does not provide equal opportunity / opportunity for each element or member of the population to be selected as a sample. The population in this study 47 auditors and all populations sampled data collection using a questionnaire with data analysis using moderated regression analysis (MRA) using SPSS version 25. The results showed that: first, professional skepticism had a positive and significant effect on the ability of auditors in detect fraud. Second, independence has a positive and significant effect on the auditor's ability to detect fraud. Third, time pressure does not affect the auditor's ability to detect fraud. Fourth, experience has a positive and significant influence in moderating with the direction of strengthening the relationship of professional skepticism to the auditor's ability to detect fraud. Fifth, experience has a positive and significant influence in moderating with the direction of strengthening the relationship of independence to the auditor's ability to detect fraud. Sixth, experience has a positive and significant influence in moderating with the direction of strengthening the relationship of time pressure to the auditor's ability to detect fraud.

**KEYWORDS:** professional skepticism, independence, time pressure, experience, auditor's ability to detect fraud.

## I. INTRODUCTION

Audit is a process to obtain and evaluate evidence objectively about economic activities and policies, with the aim of determining the level of conformity between statements with established criteria, as well as the delivery of results to users or stakeholders (Mulyadi, 2002). BPK RI (Supreme Audit Agency of the Republic of Indonesia) was appointed as an external auditor of the government's financial statements, for the central government and regional governments. Even though the BPK has conducted an audit, problems have still been found in the management of state finances.

BPK RI Representatives of the Province of East Kalimantan have provided opinions on Provincial and Regency / City LKPDs in East Kalimantan Province. Fiscal Year 2018 there are 9 Regencies / Cities getting WTP opinion and 1 District that gets WDP. Based on the East Kalimantan Regional Police report during 2019 there were 13 cases of corruption, with state losses amounting to Rp.59 billion, and it's just that all 13 cases of corruption have not entered the realm of the court and all are still in the process of investigation and investigation by parties the East Kalimantan Regional Police. With the finding of corruption when the BPK gave WTP opinion to 90% of regencies / cities in East Kalimantan Province showed that the results of the audit conducted by BPK had not been able to detect fraud properly

According to Kumaat (2011), detecting fraud is an attempt made by an auditor to get an adequate initial indication of fraud, as well as making the space for fraud behavior increasingly narrow. Whereas Nasution and Fitriany (2012), assume that the auditor's ability to detect fraud actually shows the self quality of an auditor.

High skepticism makes auditors detect fraud more highly, and has a great desire to uncover more and clear information related to fraud, with the absence of professional skepticism in an auditor, fraud tends to be ignored because fraud is hidden by intellectual actors. the high ACFE (Larasati and Puspitasari, 2019).

An auditor who has an attitude of independence, in every audit process will not care about the interference, or pressure from any party, the auditor has high integrity (Hartan and Waluyo, 2016). Auditors can detect fraud because, inherent independence is inherent in an auditor (Sofie and Nugroho, 2018).

Sari and Helmayunita (2018), are used as references in this study with different variables, namely workload is changed to time pressure variable. The reason is that due to the high time pressure on the auditor, the time used to detect fraud is very minimal so the auditor's ability to detect fraud will decrease. This is evidenced by the results of research Anggriawan (2014), states that time pressure negatively affects the ability of auditors to detect fraud. In line with Koroy (2008) research, an auditor who works under high time pressure will cause a lack of sensitivity in detecting fraud because the auditor will focus more on completing his work than detecting the causes of fraud.

Experienced auditors will have a higher level of ability to detect fraud, and have a higher sensitivity to errors so that with this experience the auditor can assess information and relevant evidence in helping the auditor complete his tasks. Therefore, experience can be used as a moderating variable to see the relationship between the independent variables and the dependent variable. Furthermore, with high flight hours an auditor usually finds fraud and is more careful in detecting fraud compared to auditors with low flight hours (Nasution and Fitriany, 2012) (Kushasyandita, 2012) (Muchlis, Zulbahridar, and Natariasari, 2015) ( Iriawan, Rispantyo and Astuti, 2018) (Sari and Helmayunita, 2018).

The reason researchers want to re-examine the ability of auditors to detect fraud is because, based on the description above with the number of research results that have not been consistent so that motivates researchers to do research again with regard to " the effect of professional skepticism, independence, and time pressure on the ability auditors in detect fraud with experience as a moderated variable".

## II. LITERATURE REVIEW

### a. Attribution Theory

Heider (1958) states that individual behavior can be explained by attribution theory. Heider developed this theory by arguing that the combination of internal forces (internal forces) and external forces (external forces) that determine the behavior of an individual. Performance and behavior of a person's behavior can be influenced by his ability personally that comes from internal strengths owned by someone such as nature, character, attitude, ability, expertise and effort. Meanwhile, factors that come from outside the control of an individual are a person's external strengths such as the pressure of the situation, difficulties or luck at work.

### b. Cognitive Dissonance Theory

The Cognitive Dissonance Theory was developed by Leon Festinger in 1957. This theory says that humans basically like consistency, therefore humans will tend to take attitudes that are not in conflict with one another and avoid taking actions that are not in accordance with their attitudes. Dissonance means an inconsistency. Cognitive Dissonance has the meaning of an unpleasant psychological condition that arises when a human conflict occurs between two cognitions or a conflict between behavior and attitude. In this theory what is meant by the cognitive element is any knowledge, opinion, or what people believe about an object, the environment, themselves or their behavior. Cognitive dissonance can occur in cognitive elements that are relevant or related to each other (Festinger, 1957).

### c. Fraud (fraud)

Fraud (fraud) is an act that contains intentional elements, benefit oneself or others, intentions, fraud, embezzlement or concealment, and abuse of trust which aims to obtain illegal profits obtained in the form of money, goods / property, services, and not paying services, performed by one or more individuals who are responsible for employees, governance, or third parties. (Republic of Indonesia Supreme Audit Agency, 2017).

### d. Ability to Detect Fraud

The ability to detect fraud is interpreted as a skill or expertise possessed by the auditor to find indications of fraud. According to Kumaat (2011), detecting fraud is an attempt made by an auditor to get an adequate initial indication of fraud, as well as making the space for fraud behavior increasingly narrow.

Whereas Nasution and Fitriany (2012), assume that the auditor's ability to detect fraud actually shows the self quality of an auditor. Namely the auditor's self-quality in explaining the impropriety of a financial statement presented by a company or organization by identifying and proving the fraud (fraud).

### e. Professional Skepticism

Professional skepticism must be possessed by all auditors especially when conducting the audit process. In IAI 2000, SA Sekasi 230; AICPA 2002, AU 230 quoted in the study (Noviyanti, 2008) explains that each auditor is required to have an attitude of professional skepticism, especially when obtaining and evaluating audit evidence. Auditors should not just assume management is dishonest. In ISA No. 200 (IFAC 2004) explains that auditors

must plan and carry out audits with professional skepticism, recognizing that there may be misstatements in the financial statements.

In his research Noviyanti (2008) also said the same thing, due to the possibility of misstatement in financial statements, an auditor must adopt a professional skepticism attitude that is not easy to just accept the client's explanation, but will give questions to get reasons, evidence and confirmation about the object in question. If you do not adopt an attitude of professional skepticism, the auditor may only find misstatements caused by errors not by fraud.

#### **f. Independence**

Independence can also be interpreted as the attitude of an auditor who has no personal interest in carrying out audit tasks, because being independent means avoiding relationships that can interfere with the auditor's mental attitude and objective appearance in carrying out audit tasks. Therefore, the mental attitude must always be maintained to produce a good examination. (Hartan, and Waluyo, 2016) suggested that an auditor in carrying out his work, is required to always be independent from any party. As an auditor of independence is an attitude that must be owned, which means an attitude of impartiality in carrying out audit tasks.

#### **g. Time pressure**

Time pressure is the deadline given by the client to the auditor to complete the audit task. Auditors in the task of examining financial statements will certainly be given a time limit by the client in completing their duties in accordance with the specified deadline agreement. If it exceeds the specified time limit the auditor is deemed to have carried out a default (Fransisco, et al, 2019).

According to Heriningsih (2002), time pressure is a condition or condition where there is pressure on the audit time budget that has been prepared and results in reduced audit efficiency and effectiveness, job satisfaction and can increase a person's stress level. According to Sososutikno (2003), time budget pressure is the situation indicated for the auditor in carrying out the efficiency of the time that has been prepared or there is a very tight and rigid time and budget constraint.

#### **h. Auditor's Experience**

According to (Libby and Frederick, 1990) states that experienced auditors not only have the ability to determine mistakes or fraud, but also have the ability to provide a more accurate explanation than less experienced auditors. Experience is an important indicator of an auditor's professional qualifications (AU Section 110 paragraph 04). Where the audit experience is the experience gained by the auditor during the financial statement audit process both in terms of the length of time and the number of assignments that have been handled (Suraida, 2005).

In addition, auditors who have a lot of experience will not only have the ability to find errors (fraud) or fraud (fraud) that are not unusual in the financial statements, but also the auditor can provide a more accurate explanation of these findings compared to auditors who still little experience (Libby and Frederick, 1990).

#### **i. Research Hypothesis**

Referring to the various opinions above, the hypothesis of this study is: (a) professional skepticism has a positive effect on the ability of auditors to detect fraud, (b) independence has a positive effect on the ability of auditors to detect fraud, (c) time pressure negatively affects the ability of auditors in detect fraud, (d) experience has a positive effect on moderating the relationship between professional skepticism on the ability of auditors to detect fraud, (f) experience has a positive effect on moderating the relationship between independence of the auditor's ability to detect fraud, (g) experience has a positive effect on moderating the relationship between time pressure on the auditor's ability to detect fraud.

### **III. RESEARCH METHODOLOGY**

#### **Research design**

The research design is the design of the research structure that directs the process and results that are valid, objective, efficient, and effective. The design of this study is hypothesis testing (hypotheses testing). The understanding of the hypothesis test is a study that is described in the form of a statement accompanied by an explanation of the logically estimated relationship between two or more variables so that a solution can be found to overcome the problem at hand (Sekaran, 2016).

#### **Research Location and Time**

This research was conducted at a government agency namely the Republic of Indonesia Supreme Audit Agency (BPK RI) Representative of East Kalimantan. The time used for this research is 2 months, from February to March 2020.

**Sample Population and Sampling Techniques**

The population in this study were all BPK RI auditors from East Kalimantan Representative. The total number of auditors working for BPK RI Representatives in East Kalimantan is 47 auditors. Sampling in this study is to use the nonprobability sampling method. Nonprobability sampling is a sampling technique that does not provide equal opportunity / opportunity for each element or member of the population to be selected as a sample. Saturated sampling is a sampling technique when all members of the population are used as samples. This is because the population is relatively small or less than 100 (Sugiyono, 2013). The total population in this study was 47 auditors and all populations were sampled. So this study uses census techniques or saturated sampling techniques.

**Data Types and Sources**

The type of data used by researchers is primary data in the form of questionnaires distributed directly to respondents according to population characteristics. Primary data is information collected by researchers aimed at the research process (Sugiyono, 2013). The primary data used in this study is used as a reference for analyzing and calculating research variables.

**Method of collecting data**

Data collection methods used in this study were survey methods with questionnaires. The questionnaire is a list of questions that are arranged systematically to be distributed to respondents. The questionnaire is a replication of previous studies that have been used several times.

**Validity test**

Validity test is to measure the validity of a questionnaire or the extent to which a measuring instrument is believed to be used as a tool to measure the question items in the questionnaire in research. Validity test tests how well one or a set of measurement instruments has precisely measured a study concept intended to be measured (Cooper, 2003).

**Reliability Test**

Reliability testing is carried out to determine the level of reliability of the gauge. The hard gauge can be relied upon if the results of the measurement are accurate and consistent. A questionnaire is said to be reliable if the answers to questions are consistent and stable over time. The instrument is reliable if the reliability coefficient or alpha is: (a) <0.6 not reliable, (b) 0.6 – 0.7 acceptable, (c) 0.7 – 0.8 good, and (d) > 0.8 is very good (Ghozali, 2016).

**Data analysis method**

In testing hypotheses in research, the analysis model used is Moderated Regression Analysis (MRA). This test aims to determine the effect of the independent variable on the dependent variable and its influence after being moderated. The first stage is multiple regression which is carried out in the absence of a moderating variable. The second stage is carried out with the interaction between moderation and independent variables. The equation is as follows.

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

$$Y = \alpha + \beta_1.X_1 + \beta_2.X_2 + \beta_3.X_3 + \beta_4.Z + \beta_5.X_1.Z + \beta_6.X_2.Z + \beta_7.X_3.Z + e$$

**IV. RESEARCH RESULTS AND DISCUSSION**

**Research Data Regression Analysis**

**Multiple Linear Regression Analysis**

R square determinant coefficient value on the test results above shows the value of 0.762 or 76.20%. These results indicate that the auditor's ability to detect fraud is influenced by professional skepticism (X1), independence (X2), and time pressure (X3) by 76.20%. The remaining 23.80% is influenced by other variables outside the independent variables examined in this study.

Based on the results of the regression test above, mathematical equations can be arranged as follows.

**Table 4.1 Results of Multiple Linear Regression Analysis**

Direct Relationship Research Variable	Regression Coefficient	Standard Error	t-Statistics	Prob.	Explanation
The constants	6.894	3.745	1.841	0.076	
X <sub>1</sub> → Y	0.391	0.101	3.860	0.001	Significant

$X_2 \rightarrow Y$	0.462	0.100	4.642	0.000	Significant
$X_3 \rightarrow Y$	-0.051	0.059	-0.868	0.392	Not Significant
$R^2 = 0.762$					
F Count = 24.012					
Sig. F Count = 0.000					

Source : Primary Data Processed, 2020

$$Y = 6.894 + 0.391 X_1 + 0.462 X_2 + -0.051 X_3$$

Hypothesis testing in this study was carried out partially using the t test which can be seen as follows.

1. Effect of professional skepticism (X1) on the auditor's ability to detect fraud (Y)

In the variable professional skepticism (X1) obtained a probability value of 0.001. Because the probability value is smaller than 5% ( $0.001 < 0.050$ ), partially professional skepticism variable (X1) has a significant effect on the auditor's ability to detect fraud (Y). based on the coefficient value of 0.391 is positive, indicate a positive influence. That means the higher the professional skepticism (X1), the higher the auditor's ability to detect fraud (Y). conversely, the lower the professional skepticism (X1), the lower the auditor's ability to detect fraud (Y).

2. The effect of independence (X2) on the auditor's ability to detect fraud (Y)

In the independence variable (X2) a probability value of 0,000 is obtained. Because the probability value is greater than 5% ( $0.000 < 0.050$ ), then the independence variable partially (X2) has a significant effect on the auditor's ability to detect fraud (Y). based on the coefficient value of 0.462 which is positive, identifies a positive effect. This means that the higher the independence (X1), the higher the auditor's ability to detect fraud (Y). conversely, the lower the independence (X2), the lower the auditor's ability to detect fraud (Y).

3. Effect of time pressure (X3) on the auditor's ability to detect fraud (Y)

In the time pressure variable (X3) obtained a probability value of 0,392. Because the probability value is greater than 5% ( $0.392 > 0.050$ ), partially the time pressure variable (X3) has no significant effect on the auditor's ability to detect fraud (Y). based on the coefficient of -0.051 marked negative, identifying the negative effect. This means that the higher the time pressure (X3), the lower the auditor's ability to detect fraud (Y). conversely, the lower the time pressure (X3), the higher the auditor's ability to detect fraud (Y).

### Moderated Regression Analysis

#### The Effect of Professional Skeptism (X1) on the Auditor's Ability to Detect Fraud (Y)

Moderated regression analysis results (moderated regression analysis) can be seen in Table 4.2.

**Table 4.2 Results of Regression Moderation Analysis Experience on the Effect of Professional Skeptism on Auditor's Ability in Detect Fraud**

Direct Relationship Research Variable	Regression Coefficient	Standard Error	t-Statistics	Prob.	Explanation
The constants	19.653	3.290	5.974	0.000	
Z	-0.001	0.049	-0.030	0.976	
$X_1 * Z \rightarrow Y$	0.011	0.001	11.858	0.000	Significant
$R^2 = 0.788$					
F Count = 70.480					
Sig. F Count = 0.000					

Source : Primary Data Processed, 2020

$$Y = 19.653 + 0.011 X_1.Z$$

It can be seen that the variable professional skepticism interacting with experience (moderation) has a value of 0.000 below the standard significance value of 0.05. This shows that experience moderates the influence of professional skepticism on the auditor's ability to detect fraud. The coefficient for the interaction of professional skepticism and experience variables of 0.011 is positive, which means that the experience variable strengthens the effect of professional skepticism on the auditor's ability to detect fraud.

The results of data analysis also show that the moderating variable in this study is experience is a pure moderator variable. Pure moderation (pure moderator) is a moderating variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). this can be seen from the effect of the experience variable not significantly on the ability of auditors to detect fraud, but the interaction of

moderating variables with independent variables of professional skepticism is significant on the ability of auditors to detect fraud.

**The Effect of Independence (X2) on the Auditor's Ability to Detect Fraud (Y)**

Moderated regression analysis results (moderated regression analysis) can be seen in Table 4.3.

**Table 4.3 Results of Regression Moderation Analysis Experience on the Effect of Independence on the Auditor's Ability to Detect Fraud**

Direct Relationship Research Variable	Regression Coefficient	Standard Error	t-Statistics	Prob.	Explanation
The constants	17.008	3.466	4.907	0.000	
Z	-0.001	0.049	-0.030	0.976	
X <sub>2</sub> *Z→ Y	0.009	0.001	11.312	0.000	Significant
R <sup>2</sup> = 0.794					
F Count = 73.257					
Sig. F Count = 0.000					

Source : Primary Data Processed, 2020

$$Y = 17.008 + 0.009 X_2.Z$$

It can be seen that the independence variable interacting with experience (moderation) has a value of 0.000 below the standard significance value of 0.05. This shows that experience moderates the effect of independence on the auditor's ability to detect fraud. The coefficient for the interaction of independence and experience variables of 0.009 is positive, which means that the experience variable strengthens the effect of independence on the auditor's ability to detect fraud.

The results of data analysis also show that the moderating variable in this study is experience is a pure moderator variable. Pure moderation (pure moderator) is a moderating variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). this can be seen from the effect of the experience variable is not significant on the ability of auditors to detect fraud, but the interaction of moderating variables with the independent variable is significant independence of the auditor's ability to detect fraud.

**Effect of Time Pressure (X3) on the Auditor's Ability to Detect Fraud (Y)**

Moderated regression analysis results (moderated regression analysis) can be seen in Table 4.4.

**Table 4.4 Results of Regression Moderation Analysis Experience on the Effect of Time Pressure on the Auditor's Ability to Detect Fraud**

Direct Relationship Research Variable	Regression Coefficient	Standard Error	t-Statistics	Prob.	Explanation
The constants	48.567	2.442	19.888	0.000	
Z	-0.001	0.049	-0.030	0.976	
X <sub>3</sub> *Z→ Y	0.010	0.003	3.469	0.001	Significant
R <sup>2</sup> = 0.346					
F Count = 10.041					
Sig. F Count = 0.000					

Source : Primary Data Processed, 2020

$$Y = 48.567 + 0.010 X_3.Z$$

It can be seen that the time pressure variable interacting with experience (moderation) has a value of 0.001 below the standard significance value of 0.05. This shows that experience moderates the effect of time pressure on the auditor's ability to detect fraud. The coefficient for the interaction of independence and experience variables of 0.010 is positive, which means that the experience variable strengthens the effect of time pressure on the auditor's ability to detect fraud.

The results of data analysis also show that the moderating variable in this study is experience is a pure moderator variable. Pure moderation (pure moderator) is a moderating variable that functions not as an independent variable (X) but is able to interact with other independent variables (X). this can be seen from the effect of the experience variable not significantly on the ability of auditors to detect fraud, but the interaction of

moderating variables with the independent variables significant time pressure on the ability of auditors to detect fraud.

## V. DISCUSSION

### **Professional skepticism has a positive effect on the auditor's ability to detect fraud**

The results of hypothesis testing indicate that hypothesis 1 submitted was accepted. Thus the hypothesis stating that professional skepticism has a positive and significant effect on the ability of auditors to detect fraud empirically can be proven on auditors working at the East Kalimantan Representative Financial Supervisory Agency. Meaning, the better the auditor in planning and carrying out audits with professional skepticism, this will be followed by an increase in the auditor's ability to detect fraud that might occur misstated in the financial statements. Conversely, if an auditor is weak in professional skepticism, the smaller the auditor's ability to detect fraud.

The results of this study support the theory of cognitive dissonance which means that an unpleasant psychological state that arises in humans conflicts between two behavioral and attitude conflicts. In this theory cognitive is knowledge, opinion, or what is believed about an object, environment, and self or behavior. This cognitive dissonance theory helps explain how the auditor's skepticism in the event of cognitive dissonance occurs when detecting fraud. This is consistent with Noviyanti (2008), opinion that the auditor's high level of trust in clients will reduce the level of professional skepticism and vice versa.

These results support research conducted by Fullerton and Durtschi (2004), who have found that auditors with high skeptime will improve their ability to detect them by developing additional evidence and information when confronted with the symptoms of fraud, and Sari and Helmayunita research (2018), revealed that professional skepticism had a significant and positive effect on the auditor's ability to detect fraud. In contrast, the results of this study contradict the research of Ranu and Merawati (2017), revealing that professional skepticism has no effect on the auditor's ability to detect fraud.

### **Independence has a positive effect on the auditor's ability to detect fraud**

The results of hypothesis testing indicate that hypothesis 2 submitted was accepted. Thus the hypothesis stating that independence has a positive and significant effect on the ability of auditors to detect fraud empirically can be proven on auditors working at the East Kalimantan Representative Financial Supervisory Agency. This means that the better the attitude of impartiality, objectivity and freedom from conflict of interest in carrying out an independent audit is important as the basis for the auditor trusted by the public. Conversely, if an auditor is weak in independence, the smaller the level of public confidence in the auditor in detecting fraud.

The results of this study support the attribution theory which assumes that a person's performance and behavior can be influenced by his personal abilities derived from internal forces. Independence is part of the ability in an auditor that can affect the ability to detect fraud. This is consistent with the opinion of Heider (1958), which states that individual behavior can be explained by attribution theory, that the combination of (internal forces) and external forces (external forces). Auditors who are able to maintain their independence will gain public trust in the audited financial statements free from misstatements, and affirmation of independence is done to maintain the professionalism of an auditor in carrying out his audit.

The results of this study support the research of Andriyanti and Latrini (2019), and Purba and Nuryanto (2019), which states that independence has a positive and significant effect in detecting fraud. The positive influence of the independence variable on the ability of auditors to detect fraud shows that the higher the level of independence possessed by an auditor, the higher the auditor's ability to detect fraud.

### **Time pressure negatively affects the ability of auditors to detect fraud**

The results of hypothesis testing indicate that hypothesis 3 submitted was accepted. Thus the hypothesis stating that time pressure does not affect the ability of auditors to detect fraud empirically can be proven in auditors working at the East Kalimantan Representative Financial Supervisory Agency. Meaning, the time pressure possessed by an auditor does not affect the ability of the auditor to detect fraud, thus the time pressure does not affect the success or failure of the auditor in detecting fraud because the auditor has been given a time budget in accordance with the scope of the audit, and standards set so that the pressure time does not affect performance related to conducting the audit.

The results of this study support the study of Purba and Nuryanto (2019), revealing that time pressure has no effect on the auditor's ability to detect fraud. Contrary to the research of Sofie and Nugroho (2018), who found that time pressure negatively affected the auditor's ability to detect fraud.

### **Experience has a positive effect on moderating the relationship between professional skepticism and the ability of auditors to detect fraud**



The results show that experience can strengthen the influence of professional skepticism on the ability of auditors to detect frauds of auditors working at the East Kalimantan representative Financial Supervisory Agency.

The findings of this study are consistent with the opinion of Libby and Frederick (1990), that experienced auditors not only have the ability to determine mistakes or fraud, but also have the ability to provide a more accurate explanation than inexperienced auditors, the findings of this study are confirmed by the opinions Ramadhany (2015), which states that work experience in auditing can deepen and expand work skills, the more often the auditor does the same work, the more skilled the auditor is in detecting fraud. Experienced auditors will also understand more about the causes of errors that occur, whether due to pure mistakes or deliberate mistakes.

The results of this study are consistent with research conducted by Muchlis et al (2015), and Yusrianti (2015), who found that experience had a positive and significant effect on the auditor's ability to detect fraud. On the other hand, the findings of this study contradict the research of Larasati and Puspitasari (2019), who examined auditors working at the Public Accountant Office in Jabodetabek who found that one of the variables, experience, had no effect on the auditor's ability to detect fraud.

#### **Experience has a positive effect on moderating the relationship between independence and the auditor's ability to detect fraud**

The findings of this study indicate that experience can strengthen the effect of independence on the ability of auditors to detect the fraud of auditors working at the East Kalimantan Representative Financial Supervisory Agency.

Detect fraud can be realized because of a good attitude of independence. Independence and experience are two attitudes that are in accordance with attribution theory where a person's performance or behavior can be influenced by his ability personally and derived from the internal strength possessed by an auditor for example, such as the nature, character, attitude, ability, expertise and effort. Independence is part of the professional ethics that must be owned by an auditor. Independence can also be interpreted that the attitude of an auditor who has no personal interest in carrying out audit tasks, because an independent attitude means avoiding relationships that can interfere with the auditor's mental attitude and objective appearance in carrying out audit tasks. Therefore the mental attitude must be maintained to produce a good examination. Although in reality the independent attitude is difficult to actually implement, the auditor must always maintain the attitude of independence so that the audit objectives are achieved, because the existence of an independent attitude will result in the audit objectives not being realized optimally.

Some previous studies have found that independence has a positive and significant effect on the ability of auditors to detect fraud, as well as research conducted by Hartan and Waluyo (2016), which results that independence has a positive and significant effect on the ability of auditors to detect fraud. Further research conducted by Hafizhah and Abdurahim (2017), on the effect of time pressure, independence, professional skepticism, and work experience on the ability of auditors to detect fraud on financial statements (a study on empirical Financial Examination Agency of the Special Province of Yogyakarta), found that Based on the tests conducted, the independence and experience variables have a positive and significant effect on the auditor's ability to detect fraud. Based on the results of research that has been done, it was concluded that the higher the experience of an auditor working in the East Kalimantan Representative Finance Audit Board, the stronger the relationship between independence and the auditor's ability to detect fraud.

#### **Experience has a positive effect on moderating the relationship between time pressure on the auditor's ability to detect fraud**

The findings of this study are consistent with the opinion of Badudu (2002), experience that is something or skills about something that is obtained from events that have been experienced and have been experienced and felt in a certain period of time, the findings of this study are confirmed by the opinion of Marcus and Puttonen (2011) in their research stating that the more someone carries out their audit assignments, the auditor's experience and knowledge increases. Experienced auditors will also understand more about the causes of errors that occur, whether due to pure mistakes or deliberate mistakes.

Several previous studies have found that time pressure has a positive and significant effect on the ability of auditors to detect fraud, as well as research conducted by Molina and Wulandari (2018), which found that time pressure had a positive and significant effect on the ability of auditors to detect fraud. This means that the higher the time pressure exerted on an auditor, the higher the auditor's ability to detect fraud. The auditor in this case is able to adapt to the time pressure that occurs so that the time pressure actually increases the auditor's ability to detect fraud. Based on the results of research that has been done, it was concluded that the higher the experience of an auditor working at the East Kalimantan Representative Finance Audit Agency, the stronger the relationship between time pressure and the auditor's ability to detect fraud.

## VI. CONCLUSION

Based on the results of hypothesis testing and discussion of the effects of professional skepticism, independence, and time pressure on the ability of auditors to detect fraud with the experience of moderating variables, the following conclusions can be drawn:

1. Professional skepticism influences the auditor's ability to detect fraud. The results prove that auditors who work at the East Kalimantan Representative Financial Supervisory Agency have optimized professional skepticism in carrying out audit tasks. This means that the higher the professional skepticism, the auditor's ability to detect fraud will increase.
2. Independence influences the auditor's ability to detect fraud. This finding shows that auditor independence significantly influences the auditor's ability to detect fraud. This proves that the independence of the auditor working for the East Kalimantan Representative Financial Supervisory Agency will support the auditor's ability to detect fraud.
3. Time pressure does not affect the auditor's ability to detect fraud. Meaning, the time pressure possessed by an auditor does not affect the ability of the auditor to detect fraud, thus the time pressure does not affect the success or failure of the auditor in detecting fraud because the auditor has been given a time budget in accordance with the scope of the audit, and standards set so that the pressure time does not affect performance related to conducting the audit.
4. Experience can moderate the effect of professional skepticism on the auditor's ability to detect fraud. This finding shows that experience can moderate the effects of professional skepticism on the ability of auditors to detect fraud. This proves that auditors who have high experience will optimize professional skepticism to detect fraud.
5. Experience can moderate independence of the auditor's ability to detect fraud. This finding shows that experience significantly strengthens the effect of independence on the auditor's ability to detect fraud. This proves that auditors who work at the East Kalimantan Representative Financial Supervisory Board who have high experience will support independence when the auditor is carrying out audit tasks to detect fraud.
6. Experience can moderate time pressure on the auditor's ability to detect fraud. This finding shows that although time pressure has no direct effect, the experience of moderating the relationship of time pressure to the auditor's ability to detect fraud. This proves that the auditor in this case is able to adapt to the time pressure that occurs so that the time pressure actually increases the auditor's ability to detect fraud.

## VII. REFERENCE

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