

Wahidahwati, Wahidahwati; Asyik, Nur Fadjrih

Article

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ACCOUNTING, CORPORATE GOVERNANCE & BUSINESS ETHICS | RESEARCH ARTICLE

Determinants of Auditors Ability in Fraud Detection

Wahidahwati Wahidahwati^{1*} and Nur Fadjrih Asyik¹

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*Corresponding author: Wahidahwati Wahidahwati, Department of Accounting, Indonesia School of Economic (STIESIA) Surabaya, Jl. Menur Prumpungan No.30, Surabaya City, 60118, Indonesia
E-mail: wahidahwati@stiesia.ac.id

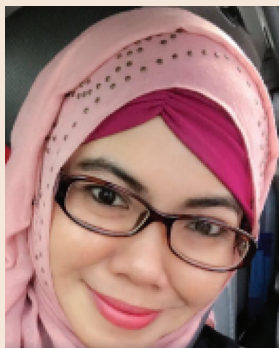
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Abstract: This study aims to examine the effect of auditor experience, auditor ethics, professional skepticism, and auditor personality type on fraud detection. This research was designed using a quantitative approach. Data analysis using multiple linear regression model with spss software. There are several tests carried out before carrying out data analysis. The analysis prerequisite tests include data validity, reliability, normality, multicollinearity, and heteroscedasticity tests. The population and sample in this study were 156 supreme audit boards spread across various regional entities in east java province consisting of 38 city governments and 1 provincial government. The sampling technique used is by using a non-probability sampling approach. The sample in this study amounted to fifty-seven auditors. The results show that auditor experience has a positive and significant effect on fraud detection, auditor ethics has a positive and significant effect on fraud detection, professional skepticism has a positive and significant effect on fraud detection and auditor personality type has a positive and significant effect on fraud detection. The findings of this study are supported by attribution theory and personality type theory.

Subjects: Accounting; Public & Nonprofit Management; Human Resource Management

Keywords: Auditor's ability; auditors experience; auditor ethics; professional skepticism; auditor personality type; fraud detection



Wahidahwati

ABOUT THE AUTHORS

Associate Professor Dr. Wahidahwati, S.E., M.Si., Ak., CA. He obtained his Bachelor's degree in Accounting from Indonesia School of Economics (STIESIA) Surabaya Indonesia with a degree (S.E), a Masters Degree in Accounting from Gadjah Mada University with a degree (M.Si), a Doctoral Degree in Accounting from Brawijaya University Malang with a degree (Dr.)

Associate Professor Dr. Nur Fadjrih Asyik, S.E., M. Si., Ak., CA. He obtained his Bachelor's degree in Accounting from Indonesia School of Economics (STIESIA) Surabaya Indonesia with a degree (S.E), Master of Accounting Postgraduate Program from Gadjah Mada University with a degree (M.Si), a Doctoral Degree in Accounting from Gadjah Mada University with a degree (Dr.)

PUBLIC INTEREST STATEMENT

The findings of this study have implications for Attribution Theory and Personality Type Theory, attribution theory explains how a person interprets an event caused by a person's behavior. While the theory of personality types explains that personality is all real thoughts, feelings and behaviors both consciously and unconsciously. The findings of this study have implications for the policy that auditor experience, auditor ethics, professional skepticism, and auditor personality type are against fraud detection, so that the research findings are used by the government and companies as assessment policies.

1. Introduction

It is important to do this because this study tries to compare the results of developed countries with developing countries, especially Indonesia, because in Indonesia there are still auditors who commit fraud with personal interests that have an impact on the workplace. Financial statements are documents that reflect the financial performance of a company during a certain period. Government financial statements and financial statements made by companies must be based on applicable financial standards and avoid material misstatements. Material misstatements that occur in the financial statements, according to the Statement of Auditing Standards No. 70, can be caused by errors or fraud. Fraud is an error that is done intentionally with the aim of making a profit by ignoring the losses that will be received by the other party. Meanwhile, an error is an error that is done unintentionally and does not aim to gain personal gain. Furthermore, the intentional errors/ fraud that were not disclosed could have a detrimental effect on the financial reporting process itself. Therefore, the company's/government's financial statements need to be examined by an independent party from outside the company, commonly called an auditor, which aims to provide reasonable assurance that the government's/company's financial statements have been protected from material misstatement, either intentional misstatement/ fraud or unintentional misstatements (Sudaryanto et al., 2022; Tjaraka et al., 2022; Utari, Iswoyo et al., 2021). Therefore, the task of an auditor is to provide assurance to interested parties that the financial statements have been prepared according to applicable standards and reflect the actual situation of a business entity.

The phenomenon that occurred in the report on the results of the examination of the regional government financial reports of East Java Province for the 2020 fiscal year, which obtained the results: Unqualified Opinion. In the report, there are many findings/ notes that need to be considered by the East Java Provincial government. The findings/records of Audit Board still finds weaknesses in internal control and problems related to non-compliance with laws and regulations, which do not materially affect the fairness of the presentation of Financial Statements for fiscal year 2020. Furthermore, other Audit Board findings/notes: (1) accountability for grant expenditures is incomplete. Such as spending on grants for street lighting assistance to community groups which are indicated to be carried out not according to the Regional Grant Agreement, namely overpayments for non-conformances in specifications and price overruns, (2) control over the implementation of Grant Expenditures in the form of unaccountable money and shortages volume of work at the Public Works Department of Highways. If Audit Board 's findings are not immediately followed up, it could indicate fraud.

Attribution theory was first developed by Fritz Heider 1958 in (Weiner, 2008). This theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature, character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure. situations, difficulties or luck in work kade. The personality is all real thoughts, feelings, and behaviors both consciously and unconsciously. In his book "Psychological Type", Jung developed a basic personality indicator, namely the Myers-Briggs Type Indicator. The Myers-Briggs Type Indicator is a measuring tool for distinguishing a person's personality that was discovered by Katherine C. Briggs and Isabel Briggs Myers. In the Myers-Briggs Type Indicator, a person's personality preference indicators are distinguished based on 4 pairs of preferences that will produce 16 personality types as cited in Sample & Sample, 2017), namely: 1. The way a person focuses their attention and gains energy (Extroversion or Introversion), 2. The way a person retrieves information (Sensing or Intuition), 3. The way a person makes decisions (Thinking or Feeling), 4. The way a person adapts to the environment and the way they accept and evaluate things (Judging or Perceiving)

Fraud can be carried out in various ways, starting from the findings of Audit Board in examining government financial statements which are seen from four things, namely: (1) the fairness of the presentation of financial statement items in accordance with Government Accounting Standards, (2) adequacy of disclosure, (3) compliance with the provisions of laws and regulations, (4) effectiveness of the internal control system. Therefore, the auditor's ability to detect findings/frauds must continue to be improved. This is because each auditor as an individual has different limitations, so the level of ability to detect findings/frauds must also be different. The limitations of the auditor can lead to a gap or expectation gap between users of auditor services (Anggriawan, 2014); Aliyyah, Prasetya et al. (2021); Prasetio et al., 2021). Elfia and NR (2022) shows that auditor training has a positive effect on the auditor's ability to detect fraud, while time pressure and professional skepticism have no effect on the auditor's ability to detect fraud. Therefore, auditors are advised to attend training more often so that their ability to detect fraud will also improve. Several research results state that several factors can affect the auditor's ability to detect fraud. These factors include: (1) auditor experience, (2) implementation of ethical rules, (3) skepticism. Nurwahyuni and Isnawati (2021); Endarto et al. (2021); M. M. Indrawati et al., 2021) shows that the work experience of auditors has a significant effect on the ability to detect financial statement fraud, the professional skepticism of auditors has a significant effect on the ability to detect financial statement fraud, and professional ethics has a significant effect on the ability to detect financial statement fraud. Based on the description above, this study aims to test and analyze the determinants of the Auditor's Ability to Detect Fraud in Financial Statements.

2. Literature review and hypothesis development

2.1. Attribution theory

Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature, character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure, situations, difficulties or luck in work kade, in (Prasetyo, Aliyyah, Rusdiyanto, Syahrial et al., 2021; Utari, Iswoyo et al., 2021). Behavior that is caused internally is behavior that is believed to be under the personal control of the individual concerned while behavior externally is seen as the result of external causes that force the individual to behave (Abadi et al., 2021; Endarto, Taufiqurrahman, Indriastuty et al., 2021). The discussion of this attribution theory leads to the factors causing the occurrence of an event or events. Researchers use this attribution theory to find out what factors influence the auditor when doing an assignment, especially on the personal quality of the auditor itself. In this study, the quality of personal auditors is measured by the level of professional skepticism, ethical conduct, and experience that have an impact on the quality of their work in the organization.

2.2. Personality type theory

Yusuf and Nurihsan, (2008:74) states that personality is all real thoughts, feelings, and behaviors both consciously and unconsciously. In his book "Psychological Type", Jung developed a basic personality indicator, namely the Myers-Briggs Type Indicator. The Myers-Briggs Type Indicator is a measuring tool for distinguishing a person's personality that was discovered by Katherine C. Briggs and Isabel Briggs Myers. In the Myers-Briggs Type Indicator, a person's personality preference indicators are distinguished based on 4 pairs of preferences that will produce 16 personality types as cited in (Sample & Sample, 2017; Aliyyah, Prasetyo et al., 2021; Prasetyo, Aliyyah, Rusdiyanto, Prasetyo, Aliyyah, Rusdiyanto, Kalbuana, Rochman et al., 2021) namely: 1. The way a person focuses their attention and gains energy (Extroversion or Introversion), 2. The way a person retrieves information (Sensing or Intuition), 3. The way a person makes decisions

(Thinking or Feeling), 4. The way a person adapts to the environment and the way they accept and evaluate things (Judging or Perceiving)

2.3. Conceptual framework

This study aims to examine the effect of auditor's experience, auditor ethics, professional skepticism, and personality type of auditors on Auditor's ability to detect fraud. the conceptual framework of this research can be seen in Figure 1 as follows:

2.4. Hypothesis development

2.4.1. The effect of auditor experience on fraud detection

Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature, character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure. situations, difficulties or luck in work kade, in (Kalbuana, Prasetyo et al., 2021; Rusdiyanto et al., 2021). Yusuf and Nurihsan, (2008:74) states that personality is all real thoughts, feelings, and behaviors both consciously and unconsciously. In his book "Psychological Type", Jung developed a basic personality indicator, namely the Myers-Briggs Type Indicator. The Myers-Briggs Type Indicator is a measuring tool for distinguishing a person's personality that was discovered by Katherine C. Briggs and Isabel Briggs Myers.

Faradina (2016, 2021, 2021) states that audit experience is an experience gained from the length or number of tasks that have been handled by the auditor. Auditors who have a lot of experience will have the ability to find fraud that occurs in the company and can provide a better explanation than auditors who have no or little experience. In addition, the more auditors perform audits of financial statements, the higher the level of professional skepticism owned by the auditors. Without skepticism, even experienced auditors may not necessarily be able to find fraud in the company. The results of research conducted Kartikarini and Sugiarto (2016); Febriansyah and Novitasari (2021); Lismawati, Sari and Ismalia (2021); Helmiati and Helmiati (2021) that auditors experience has a positive effect on fraud detection. These results indicate that the auditor must have good audit experience when conducting an audit. Auditors who have a lot of experience can find out various audit problems in more depth, besides that auditors will find it easier to follow increasingly complex developments. Based on the description above, the following hypothesis is formulated:

Figure 1. Conceptual framework.



H1: Auditor experience has a positive effect on detection Fraud

2.4.2. The effects of auditor ethics on fraud detection

Behavior that is caused internally is behavior that is believed to be under the personal control of the individual concerned while behavior externally is seen as the result of external causes that force the individual to behave (Prasetyo, Aliyyah, Rusdiyanto, Syahrial et al., 2021; Prasetyo, Endarti et al., 2021). The discussion of this attribution theory leads to the factors causing the occurrence of an event or events. Researchers use this attribution theory to find out what factors influence the auditor when doing an assignment, especially on the personal quality of the auditor itself. In this study, the quality of personal auditors is measured by the level of professional skepticism, ethical conduct, and experience that have an impact on the quality of their work in the organization. In the Myers-Briggs Type Indicator, a person's personality preference indicators are distinguished based on 4 pairs of preferences that will produce 16 personality types as cited in (Sample & Sample, 2017; (Prasetyo, Endarti et al., 2021b; Prasetyo, Aliyyah, Rusdiyanto, Syahrial et al., 2021), namely: 1. The way a person focuses their attention and gains energy (Extroversion or Introversion), 2. The way a person retrieves information (Sensing or Intuition), 3. The way a person makes decisions (Thinking or Feeling), 4. The way a person adapts to the environment and the way they accept and evaluate things (Judging or Perceiving)

Ethics is basically related to morals that become the guide for a person or a group of nature to regulate their behavior, as well as benchmarks in assessing the goodness or badness of an action. An auditor must comply with ethical rules in carrying out his duties to facilitate the auditor in detecting fraud (Gusti & Ali, 2008; Prabowo et al., 2020; Susanto et al., 2021). The results of the study (Hassan, 2019; Helmiati & Helmiati, 2021; Pipaldi et al., 2018), show that auditor ethics has a positive effect on fraud detection. This shows that if an auditor follows the regulated professional ethics, it will guarantee the quality and increase the ability to detect fraud owned by the auditor. Khadilah et al. (2015, Rusdiyanto, Agustia et al., 2020, Rusdiyanto, Hidayat et al., 2020) stated that the application of ethical rules owned by an auditor has an effect on quality audit results. The quality of the financial statements audited by an auditor is influenced by the ethical application of an auditor. Detection of fraud in the audit of the company's financial statements requires the auditor to have ethics, because ethical auditors have integrity and objectivity in carrying out their work. Nurwahyuni & Isnawati, 2021; Yuhertiana, Arief et al., 2020, Yuhertiana et al., 2022) states that the application of ethical rules is defined as principles, rules, and moral values that are applied to regulate the behavior of an auditor in carrying out his duties. The SPKN lists three values that must be upheld by Audit Board of the Republic of Indonesia members, namely independence, integrity, and professionalism. Khadilah et al. (2015, 2020, 2020) stated that the ethics of the auditor when auditing reports can affect audit results to be of higher quality. The quality of the audited financial statements can be influenced by the ethics of the auditor.

With the application of ethical rules, it is hoped that the auditor can uphold a professional attitude in carrying out his duties and comply with the applicable professional code of ethics so that the possibility of fraud by the auditor does not occur. Based on the description above, the following hypothesis is formulated:

H2: The application of ethical rules has a positive effect on detection Fraud

2.4.3. The effect of professional skepticism on fraud detection

Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016; Juanamasta et al., 2019). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature,

character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure, situations, difficulties or luck in work kade, in (Yuhertiana, Bastian et al., 2019; Yuhertiana, Patrioty et al., 2019). Yusuf and Nurihsan, (2008:74; Rahma et al., 2016; Tatiana & Yuhertiana, 2014) states that personality is all real thoughts, feelings, and behaviors both consciously and unconsciously. In his book "Psychological Type", Jung developed a basic personality indicator, namely the Myers-Briggs Type Indicator. The Myers-Briggs Type Indicator is a measuring tool for distinguishing a person's personality that was discovered by Katherine C. Briggs and Isabel Briggs Myers.

Trinanda and Waluyo (Yuhertiana, 2011b, 2011a) states that the higher the professional skepticism of an auditor, the less likely it is that fraud will occur. Professional skills require auditors to exercise professional skepticism, namely an attitude that includes a questioning mind and an objective evaluation of the adequacy, competence, and relevance of evidence (Audit Board of the Republic of Indonesia Regulation No. 1 of 2007). Professional Standards for Certified Public Accountants explain that professional skepticism is an attitude that always questions and evaluates audit evidence critically. Umri and Islahuddin (2022, 2022, 2015) states that the high attitude of skepticism owned by the auditor results in greater fraud that will be detected. Kartikarini and Sugiarto (2016, 2021, 2016) shows the same result, namely that the attitude of professional skepticism has a positive influence on the ability of an auditor to detect fraud. The higher the attitude of professional skepticism that the auditor has, the more willingness or desire to find out the signs of fraud around him.

Fullerton and Durtschi (2011, 2019, 2020) found that auditors with high skepticism will increase their ability to detect it by developing additional information searches when faced with symptoms of fraud. This finding is supported by research conducted by Faradina (2016, 2016). An auditor is required to have an attitude of professional skepticism in carrying out his audit duties, especially for the possibility of fraud even though the fraud will not necessarily occur. Auditors who have a skeptical attitude will not immediately believe the assertions given by management. Auditors will always look for additional information and evidence that can be used to support management's assertions. Auditors who have an attitude of professional skepticism in making decisions and providing opinions will be more careful, the auditor will also seek additional information and evidence to ensure that the audited financial statements are free from all forms of misstatement. The results of research conducted by (Helmiati & Helmiati, 2021; Lismawati, Sari & Ismalia, 2021; Nurwahyuni & Isnawati, 2021) also found evidence that professional skepticism has a positive effect on an auditor's ability to detect fraud, because the higher the skepticism of an auditor, the higher the level of auditor's ability to detect fraud. Based on the description above, the following hypothesis is formulated:

H3: Professional Skepticism has a Positive Effect on Fraud Detection

2.4.4. The effect of personality type auditors on fraud detection

Behavior that is caused internally is behavior that is believed to be under the personal control of the individual concerned while behavior externally is seen as the result of external causes that force the individual to behave (Asyik et al., 2022; Wahidahwati & Ardini, 2021). The discussion of this attribution theory leads to the factors causing the occurrence of an event or events. Researchers use this attribution theory to find out what factors influence the auditor when doing an assignment, especially on the personal quality of the auditor itself. In this study, the quality of personal auditors is measured by the level of professional skepticism, ethical conduct, and experience that have an impact on the quality of their work in the organization. In the Myers-Briggs Type Indicator, a person's personality preference indicators are distinguished based on 4 pairs of preferences that will produce 16 personality types as cited in (Adi et al., 2022; Sample & Sample, 2017; Sudaryanto et al., 2022), namely: 1. The way a person focuses their attention and gains

energy (Extroversion or Introversion), 2. The way a person retrieves information (Sensing or Intuition), 3. The way a person makes decisions (Thinking or Feeling), 4. The way a person adapts to the environment and the way they accept and evaluate things (Judging or Perceiving)

Personality types are included in internal forces, namely factors that come from within a person or individual whose abilities can personally influence their performance and behavior, so that the auditor's personality type can influence the auditor's behavior in acting. Determination of personality type in this study using the Myers Briggs Type Indicator which introduces 16 types of a person's personality which is a combination of four pairs of human preferences. (Sudaryanto et al., 2021, Utari, Sudaryanto et al., 2021) suggest that a person's personality type can influence the decision making. (Kusumawaty & Betri, 2019; Kartikarini & Sugiarto, 2016) shows personality types positively influence to financial report fraud.

Noviyanti (2008, 2017) found that auditors with Sense and Thinking and Intuition and Thinking personality types are auditors who have higher professional skepticism than auditors with other personality types. Personality with a combination type of Sense and Thinking and Intuition and Thinking is a type that tends to be logical in making decisions because it considers the facts. The combination type of NT tends to emphasize patterns, contexts, and relationships with dubious and inconclusive data where in these conditions the auditor is required to guess the meaning of the data intuitively, and then use it as a basis for digging up facts with logic and objective analysis and critical in situations where decisions must be made (Hanim et al., 2019; Sudaryanto et al., 2020). In the context of auditing, fraud is generally systematic or has a pattern, sometimes it is not convincing, so that to explore it, an objective and critical logic of analysis is needed. Based on this concept, it is suspected that there is an influence of the NT combination personality type that exists in the auditor on the auditor's ability to detect fraud. Based on the description above, the following hypothesis is formulated:

H4: Personality Type Auditors has a Positive Effect on Fraud Detection

3. Research method

3.1. Research sample

The research population is 156 Audit Board of the Republic of Indonesia auditors spread across various regional entities in East Java Province which has 38 district/city governments and 1 provincial government. The sampling technique used is by using a non-probability sampling approach, namely a sampling technique that does not provide equal opportunities for each part of the population to be used as research samples (Putri & Sudaryanto, 2018; Sudaryanto et al., 2019). In addition, the sample uses the Convenience Sampling technique, which is choosing a sample from population elements (people or events) whose data is easy to obtain. This sampling method was chosen based on the difficulty of the auditor's willingness to be used as a research sample. analysis technique using multiple linear regression with SPSS software which is used to analyze the data in this study. One of the regression solving procedures, SPSS has a high degree of flexibility in research that relates theories, concepts, and data that can be done to the variables in the study.

3.2. Variable operational definition

3.2.1. Auditor experience

Experience is a real activity that has been carried out by the auditor where audit experience is seen from the length of time the auditor has worked. Auditor experience in work can expand work ability. The more often a person does the same job, the more skilled and faster he gets the job done. The more kinds of work a person does, the more complex and extensive his work experience

will be, and it allows for increased performance (Simanjuntak et al. (2015). In this study, the indicators used to measure the work experience variable, namely length of work, number of examination tasks, and adjusted for the addition of indicators from Agustin (2013), namely work ability, and task intensity and career development. Responses from respondents are determined on a scale of 1 to 5.

3.2.2. Auditor ethics

The application of ethical rules for auditors consists of principles, rules, and moral values, which are applied and must be adhered to in regulating the behavior of an auditor in carrying out their duties. The profession as an auditor is required to uphold professional ethics because auditors have responsibilities to various parties, including responsibility for the auditee, responsibility for the government, and responsibility for the community. By applying these ethical rules, it is hoped that an auditor will be able to uphold a professional attitude and comply with the applicable professional code of ethics so that the possibility of fraud that may be carried out by the auditor will not occur. The study used three indicators of Audit Board of the Republic of Indonesia code of ethics which included integrity, professionalism independence. Responses from respondents were determined using a Likert scale of 1 to 5.

3.2.3. Professional skepticism

Professional Skepticism is an attitude that should be owned by an auditor which balances suspicion and trust. In ISA No. 200, it is said that the attitude of professional skepticism is that the auditor makes a critical assessment, with a questioning mind on the validity of the evidence obtained, is wary of the audit evidence that the auditor has obtained, is alert to audit evidence that is contradictory or contradictory. raises questions regarding reliability and documents, and also responds with questions and other information obtained from management and related parties (IFAC, 2004). Professional skepticism is measured using indicators that have been developed by Agustin (2013), namely critical thinking, professionalism, assumptions, accuracy, accuracy in examining the client's financial statements, understanding of audit evidence, and also adjusted for the addition of indicator, namely attitude. Responses from respondents are determined by a Likert scale of 1 to 5.

3.2.4. Personality type

Personality is defined by Gordon Allport in (Noviyanti, 2008) as an organic organization within the individual who has a psychological system that determines his unique adjustment to his environment. Thus, personality type is a person's adjustment to the environment according to his way. In other words, personality is the unique ways that individuals react to and interact with others. In this study, a person's personality type was measured using the Myers Briggs Type Indicator. The indicator for the personality type variable consists of 40 question items developed by Nasution and Fitriany; Mudrika (2011). Of the 40 statement items contained in the questionnaire, 5 statement items describe each preference. The auditor is asked to choose one of the two contradictory statements between 4 pairs of preferences that correspond to the auditor's personality type. Auditors with Sensing-Thinking and Intuition-Thinking personality types were given a score of 1, and auditors with other personality types were given a score of 0.

3.2.5. Fraud detection

Fraud detection is a process to be able to find or disclose deviant actions that are carried out intentionally and result in misstatement of a financial statement. Fraud detection includes the identification of fraud indicators that require follow-up by the auditor to conduct an investigation. Fraud detection in this study was measured using indicators from Koroy (2008) developed by Simanjuntak et al. (2015) where the indicators of fraud detection are understanding the internal control system, characteristics of fraud, audit environment, audit methods, forms of fraud, and testing documentation. and personal. Responses from respondents are determined by a Likert scale of 1 to 5.

3.3. Data analysis technique

3.3.1. Validity test and reliability test

The data obtained from the questionnaire was tested to ensure the research data was valid and reliable.

3.3.2. Classic assumption test

The classical assumption tests carried out in this study were the normality test, the multicollinearity test, and the heteroscedasticity test.

3.3.3. Hypothesis test

Multiple linear regression analysis is used to determine the effect of more than one independent variable with the dependent variable (Sugiyono, 2014). This study examines the effect of auditor experience, auditor ethics, professional skepticism and auditor personality type affect the auditor's ability to detect fraud. The formula used is as follows:

$$PK = a + b_1PA + b_2PAE + b_3SP + b_4TK + e$$

4. Result and discussion

4.1. Descriptive statistics

Variable descriptive statistical tests to provide an overview of the average (mean), standard deviation, minimum value, maximum value, and number of studies are presented in the Table 1 as follows:

The table 1 shows the number of observations (N) was 57. From these 57 observations, the Auditors experience value minimum was .32, and the Auditors experience value maximum was 54, the mean value of 57 observations or the mean was of 45,16 with a standard deviation of 4,71. The table output variables Auditor ethics above shows the number of observations (N) was 57. From these 57 observations, the Auditor ethics value minimum was .33, and the Auditor ethics value maximum was 50, the mean value of 57 observations or the mean was of 43,70 with a standard deviation of 4,58. The table output variables Professional sceptism above shows the number of observations (N) was 57. From these 57 observations, the Professional sceptism value minimum was .37, and the Professional sceptism value maximum was 50, the mean value of 57 observations or the mean was of 44,07 with a standard deviation of 4,35. The table output variables Auditor personality type above shows the number of observations (N) was 57. From these 57 observations, the Auditor personality type value minimum was .42, and the Auditor personality type value maximum was 60, the mean value of 57 observations or the mean was of 51,75 with a standard deviation of 5,13.

Table 1. Descriptive statistic

Variable	N	Minimum	Maximum	Mean	Std Deviasi
Auditors experience	57	32	54	45,16	4,71
Auditor ethics	57	33	50	43,70	4,58
Professional sceptism	57	37	50	44,07	4,35
Auditor personality type	57	42	60	51,75	5,13

Table 2. Validity test results

Number of question	Pearson Corelation (r hitung)				r tabel	Validity
	Auditors experience	Auditor ethics	Proffesional skeptism	Auditor personal type		
1	0,81	0,60	0,82	0,81	0,260	Valid
2	0,61	0,75	0,90	0,69		Valid
3	0, 87	0,77	0,86	0,76		Valid
4	0,67	0,79	0,82	0,77		Valid
5	0,74	0,78	0,84	0,80		Valid
6	0,73	0,90	0,89	0,82		Valid
7	0,66	0,90	0,80	0,77		Valid
8	0,84	0,87	0,76	0,89		Valid
9	0,82	0,83	0,68	0,84		Valid
10	0,79	0,71	0,79	0,66		Valid
11	0,62	-	-	0,84		Valid
12	-	-	-	0,75		Valid

Table 3. Reliability test result

Variable	Cronbrach's Alpha
Auditors experience	0,840
Auditor ethics	0,927
Professional sceptism	0,943
Auditor personality type	0,942

Table 4. Normality test result

		Unstandardized Residual
N		57
Normal Parameters ^{a,b}	Mean	,00000
	Std. Deviation	2,154,398
Most Extreme Differences	Absolute	0,11
	Positive	0,09
	Negative	-0,11
Kolmogorov-Smirnov Z		0,85
Asymp. Sig. (2-tailed)		0,46

Table 5. Multicollinearity test result

Variable	Collinearity Statistics	
	Tolerance	VIF
Auditors experience	0,49	2,05
Auditor ethics	0,26	3,91
Professional sceptism	0,24	4,10
Auditor personality type	0,92	1,08

Table 6. Heterokedastisity test result

Variable	t	Sig.	Decision
Auditors experience	-1,71	0,10	No heteroscedasticity
Auditor ethics	-0,35	0,73	No heteroscedasticity
Professional sceptism	0,41	0.68	No heteroscedasticity
Auditor personality type	0,45	0,65	No heteroscedasticity

Table 7. Multiple regression analysis results

Variable	Coefficient	t	Sig.	Decision
constant	6,49	0,63	0,53	-
Auditors experience	0,43	4,74	0,00	H1 accepted
Auditor ethics	0,20	3,02	0,03	H2 accepted
Professional sceptism	0,70	4,99	0,00	H3 accepted
Auditor personality type	0,33	3,48	0,02	H4 accepted
R Square /Adjusted R Square	0,82/0,81			
Uji F	60,65			
Sig. Uji F	0,000			

4.2. Data validity test

The validity of the data was tested using the Pearson Correlation test. The following is a validity test:

Table 2 shows results of the validity test it is known that all values of r arithmetic $>$ r table (r table is obtained from the formula $n-2$, $= 57-2 = 55$ and $df (n-2) = 0.05$) then the value of r count ($55;0.05$) is 0.260. The table above shows that from all questions on each variable the value of r is calculated $>$ 0.260. So it is declared valid.

4.3. Reliability test

For reliability testing is carried out to determine whether the results of this questionnaire can be trusted or reliable. The following is a reliability test:

Table 3 shows the results of the reliability test, it is known that the Cronbrach's Alpha value of auditor experience is 0.840, the Cronbrach's Alpha value of the application of ethical rules is 0.927, the Cronbrach's Alpha value of professional skepticism is 0.943, the Cronbrach's Alpha value of fraud detection is 0.942. So it can be concluded that for all variables in this study have a value greater than 0.60 then it can be declared reliable.

4.4. Classic assumption test

4.4.1. Normality test

This normality test uses the Kolmogrof-Smirnof test, from this test it can be seen that the residual distribution is normal or not. The following is a normality test:

Table 4 shows the normality test result. Based on the Kolmogrov-Smirnov test, it has a significance value $>$ 0.05 (5%), the conclusion is that all data are normal.

4.4.2. Multicollinearity test

Multicollinearity testing is done by looking at the VIF and Tolerance numbers. The following is a multicollinearity test:

Table 5 shows the multicollinearity test. The results of the multicollinearity test show that the value for tolerance is > 0.1 and $VIF < 10$. So it can be said that the data in this study is free from multicollinearity. This means that there is no correlation between the independent variables in this study.

4.4.3. Heteroscedasticity test

The heteroscedasticity test assesses whether there is an inequality of variance for all residual observations from one observation to another.

Based on the glejser test, it can be seen in table 6 that the four variables, namely auditor experience, application of ethical rules, professional skepticism, and personality type have a Sig value > 0.05 , so it can be concluded that there is no heteroscedasticity.

4.4.4. Multiple linear regression analysis

The results of the multiple linear regression test that can be seen in table 7 are used as a basis for determining the behavior of the regression model using the F test, determining the coefficient of determination by looking at the value of R square/Adjusted R square and testing the hypothesis by looking at the significance value.

4.4.5. Goodness of fit

Goodness of fit is used to determine whether this research model is fit. In other words, Goodness of fit states the level of suitability (fit) of the research model with the ideal model for that research. Based on the table above, it shows that the test value of $F = 60.651$, with a significance level of 0.000 less than 0.05, the regression model is said to be appropriate. This shows that the regression model of this study is in accordance with the ideal model.

4.4.6. Coefficient of determination test results (R^2)

The coefficient of determination test is used to measure how far the model's ability to explain the variation of the dependent variable is. The table above shows that the Adjusted R coefficient value is 0.810, which means that 81.0% of the fraud detection variables are influenced by the auditor's experience, application of ethical rules, personality type, and professional skepticism while the remaining 19.0% is influenced by other factors that are not included in this research model.

4.5. Discussion of research results

4.5.1. Findings the effect of auditor experience on fraud detection

The findings of Hypothesis 1 prove that the auditor's experience has a positive effect on fraud detection. The table above shows that the significance value is $0.00 < 0.05$ (5%), so the hypothesis (H1) is accepted, supported by the hypothesis proposed **Auditor experience has a positive effect on fraud detection**. The direction of the coefficient which is positive indicates that the more experienced an auditor is, the better the auditor's ability to detect fraud that occurs. The results of this study support the research of (Kartikarini & Sugiarto, 2016); Febriansyah and Novitasari (2021); Lismawati, Sari and Ismalia (2021); Helmiati and Helmiati (2021); Faradina (2016); Arnanda et al. (2022) which also found evidence that auditor experience has a positive effect on fraud detection.

Experienced auditors will show a higher level of selective attention to relevant audit information and evidence (Jaffar et al., 2011; Pratiwi et al., 2019; Suryandari & Yuesti, 2017). The experience referred to is the experience of the auditor in conducting audits of financial statements and audit assignments in the field, both in terms of the length of time, as well as the number of audit

assignments that have been carried out. (Suraida, 2005) states that in conducting an audit of financial statements, both in terms of the length of time and the number of assignments that have been handled, that the more audit experience an auditor has, the more able to produce various kinds of audits. This research is supported by research by Arsendy et al. (2017); Adyani finding evidence that auditor experience has a positive effect on auditors' ability to detect fraud. Experienced auditors are not enough to be able to detect fraud, auditors, an auditor must also comply with the implementation of ethical rules. Several previous studies in various countries have also stated that auditor experience has a positive influence on fraud detection and audit quality (Al-Ebel et al., 2020; Azza & Gaballa, 2011; Kuntari et al., 2017). In Yemen, audit quality and fraud prevention cannot be separated from the spiritual perception of each auditor. In several other studies, the educational experience of auditors has no effect on audit quality in both Libya and Turkey (Daoust & Malsch, 2019; Ocak & Ntim, 2018). However, the experience gained from abroad provides added value for the auditor (Hou et al., 2020).

These findings are supported by Attribution Theory and Personality Type Theory, Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person interprets an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature, character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure, situations, difficulties or luck in work kade. while the Personality Type Theory explains Yusuf and Nurihsan, (2008:74) states that personality is all real thoughts, feelings, and behaviors both consciously and unconsciously. In his book "Psychological Type", Jung developed a basic personality indicator, namely the Myers-Briggs Type Indicator. The Myers-Briggs Type Indicator is a measuring tool for distinguishing a person's personality that was discovered by Katherine C. Briggs and Isabel Briggs Myers. In the Myers-Briggs Type Indicator, a person's personality preference indicators are distinguished based on 4 pairs of preferences that will produce 16 personality types as cited in Sample & Sample, (2017), namely: 1. The way a person focuses their attention and gains energy (Extroversion or Introversion), 2. The way a person retrieves information (Sensing or Intuition), 3. The way a person makes decisions (Thinking or Feeling), 4. The way a person adapts to the environment and the way they accept and evaluate things (Judging or Perceiving)

4.5.2. Findings the effects of auditor ethics on fraud detection

The findings of Hypothesis 2 prove that auditor ethics has a positive effect on fraud detection. The results from the table above show a significance value of $0.030 < 0.05$ (5%), so that the hypothesis (H2) is accepted, supported by the initial hypothesis proposed: **The application of ethical rules has a positive effect on fraud detection.** The more obedient auditors to ethical rules, especially those written (professional code of ethics), the easier it will be for auditors to detect fraud. The results of this study are in line with the results of research conducted by Pipaldi et al. (2018); Hassan (2019); Helmiati and Helmiati (2021) which also found evidence that the application of ethical rules has a positive effect on fraud detection.

Professional Ethics are norms that must be adhered to by every member of the State Audit Board as State Examiner while carrying out their duties to maintain their dignity, honor, image, and credibility. Trinanda and Waluyo (2016) found evidence that professional ethics affect the ability of auditors to detect fraud. The results of research analysis Helmiati and Helmiati (2021) shows that auditor ethics has a positive and significant effect on fraud detection. Other studies also mention that auditor ethics greatly affects audit quality, including finding fraud (Haeridistia & Agustin, 2019; Kuntari et al., 2017).

These findings are supported by Attribution Theory and Personality Type Theory, Attribution theory was first developed by Fritz Heider in 1958. This theory refers to how a person interprets

an event and the causes of his behavior (Luthans, 1998 in Tandiontong, 2016). Fritz Heider stated that a person's behavior is determined by internal forces and external forces. A person's performance and behavior can be influenced by his personal abilities that come from the internal strength possessed by a person, for example, such as nature, character, attitude, ability, expertise and effort, while factors originating outside the individual's control are a person's external strength such as pressure, situations, difficulties or luck in work kade. while the Personality Type Theory explains Yusuf and Nurihsan, (2008:74) states that personality is all real thoughts, feelings, and behaviors both consciously and unconsciously. In his book "Psychological Type", Jung developed a basic personality indicator, namely the Myers-Briggs Type Indicator. The Myers-Briggs Type Indicator is a measuring tool for distinguishing a person's personality that was discovered by Katherine C. Briggs and Isabel Briggs Myers. In the Myers-Briggs Type Indicator, a person's personality preference indicators are distinguished based on 4 pairs of preferences that will produce 16 personality types as cited in Sample & Sample, (2017), namely: 1. The way a person focuses their attention and gains energy (Extroversion or Introversion), 2. The way a person retrieves information (Sensing or Intuition), 3. The way a person makes decisions (Thinking or Feeling), 4. The way a person adapts to the environment and the way they accept and evaluate things (Judging or Perceiving)

4.5.3. Findings the effect of professional skepticism on fraud detection

The findings Hypothesis 3 proves that professional skepticism has a positive effect on fraud detection. Results The table above shows a significance value of $0.000 < 0.05$ (5%), the hypothesis (H3) is accepted, the findings are supported by the hypothesis proposed Professional Skepticism has a Positive Effect on Fraud Detection. The direction of the positive coefficient indicates that the more skeptical Auditor will be able to detect fraud at the audit planning stage, and will carry out the detection at the next audit stage. The results of this study are in line with the results of research conducted by Simanjuntak et al. (2015); Fullerton and Durtschi (2011); Biksa dan wiranata (2016); Faradina (2016), , Nurwahyuni and Isnawati (2021), and Febriansyah and Novitasari (2021) which found evidence that professional skepticism has an effect on against fraud detection. An audit designed with high professional skepticism will be able to provide adequate assurance to detect fraudulent financial statements or errors in financial statements. In other words, the attitude of professional skepticism can assist the auditor in evaluating evidence by conducting audit tests to obtain assurance that there may be symptoms of fraud that will occur.

With regard to audit evidence, an auditor must have a high attitude of professional skepticism (Indrasti & Res, (Ruth et al., 2021). Professional skepticism is defined as an auditor's attitude which includes an attitude that always questions and evaluates audit evidence critically or other matters during the audit. The auditor must have an attitude of professional skepticism in evaluating and collecting audit evidence, especially those related to the assignment to detect fraud that has occurred Sari et al. (2018); L. Indrawati et al. (2019) found evidence that professional skepticism has a positive effect on fraud detection. Skepticism expresses the auditor's alertness to conditions that can be indicated as misstatements so that the importance of assessing audit evidence is important. Therefore, State Finance No. 01 paragraph 30 (2007) requires auditors to have professional skepticism.

4.5.4. Findings the effect of personality type auditors on fraud detection

The findings of Hypothesis 4, the auditor's personality type has a positive effect on fraud detection. The table above shows a significance value of $0.021 < 0.05$ (5%), then the hypothesis (H4) is accepted. The findings are supported by the hypothesis proposed **Personality Type Auditors has a Positive Effect on Fraud Detection**. The direction of the positive coefficient indicates that the better the personality type of the auditor, the easier it is to detect fraud. In this study, personality types were determined using the MBTI with 4 pairs of preferences, namely: 1) Extravert (E) and Introverted (I); 2) Sensing (S) and Intuition (N); 3) Thinking (T) and Feeling (F); 4) Judging (J) and Perceiving (P). Auditors with a combination of ST and NT personality types are auditors who tend to think logically in making decisions and will consider all available facts to support their decisions.

Individuals with the ST personality type process information and make decisions based on the facts obtained by using logical analysis. Meanwhile, NT processes information based on the possibilities that occur and considers them theoretically and scientifically in making decisions. The results of this study support research conducted by Kartikarini and Sugiarto (2016), Suryanto et al. (2017), and Kusumawaty and Betri (2019) which state that personality type has a positive effect on fraud detection.

Personality type also one of the factor that influences an auditor in detecting financial statements (Indrasti et al., 2019; Umar et al., 2019). To detect fraud, an auditor also needs to have a personality type. Personality is a person's behavior when interacting with other people. Auditors who have a certain personality are easier to detect fraud. The personality types that are easier to detect fraud are auditors with ST and NT personalities compared to SF and NF personality types. This is because auditors who have a personality type with good senses can find fraud in the company. The ability of the auditor to detect fraud will have an impact on the provision of an opinion on the audit results. To improve its ability, the auditor must know and understand fraud, both of its kind, the characteristics of fraud and how to detect the fraud (Simanjuntak et al., 2015).

With regard to audit evidence, an auditor must have a high attitude of professional skepticism (Indrasti & Res; Ruth et al., 2021). Professional skepticism is defined as an auditor's attitude which includes an attitude that always questions and evaluates audit evidence critically or other matters during the audit. The auditor must have an attitude of professional skepticism in evaluating and collecting audit evidence, especially those related to the assignment to detect fraud that has occurred Sari et al. (2018); L. Indrawati et al. (2019) found evidence that professional skepticism has a positive effect on fraud detection. Skepticism expresses the auditor's alertness to conditions that can be indicated as misstatements so that the importance of assessing audit evidence is important. Therefore, State Finance No. 01 paragraph 30 (2007) requires auditors to have professional skepticism.

5. Conclusion

Based on the results of the analysis and discussion, it can be concluded that the auditor's experience, auditor ethics, professional skepticism, and personality type have a positive effect on the auditor's ability to detect fraud, meaning that the higher and lower the auditor's experience, meaning that the higher and lower the auditor's ethics, professional skepticism, and the type of auditor's ethics. personality has an impact on increasing and decreasing the ability of auditors to detect fraud. The findings are empirically supported by attribution theory and personality type theory, attribution theory explains that how a person interprets an event that causes a person's behavior is determined by internal forces while personality type theory explains that personality is all real thoughts, feelings, and behaviors that are both realized and realized. or unconsciously. The findings empirically have implications for government and company policies by looking at these findings which explain that auditor experience, auditor ethics, professional skepticism, and personality type have a positive effect on the auditor's ability to detect fraud. This study has limitations that cannot be avoided. Disclosure of limitations aims to make this research understandable with a non-misleading interpretation. In addition, the disclosure of limitations also has the aim that further research can fill the blank space which is the limitation of this study. First, the research sample was only the auditors of the Financial Supervisory Board of East Java Province, so the generalization of the results of this study is still quite weak. Therefore, further research needs to expand the scope of the research sample in order to get better and wider research results. Second, this study develops a questionnaire model with questions and statements, so that there is a possibility of bias when respondents answer the questionnaire. Therefore, further research is expected to be able to develop a questionnaire using case examples. Finally, further research is expected to develop this research by looking for other factors to detect fraud such as workload, auditor independence, time budget pressure and audit risk.

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Author details

Wahidahwati Wahidahwati¹

E-mail: wahidahwati@stiesia.ac.id

ORCID ID: <http://orcid.org/0000-0001-9578-4853>

Nur Fadrijah Asyik¹

¹ Department of Accounting, Indonesia School of Economic (STIESIA) Surabaya, Surabaya City, 60118, Indonesia.

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