

Auditor's Ability in Detecting Fraud

by Khomsiyah, Jetri Wilson, Susi Dwi Mulyani

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H Index

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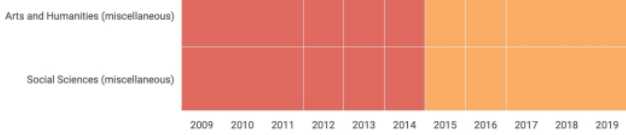
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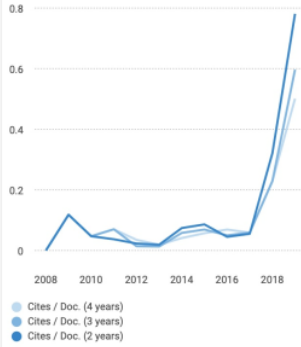
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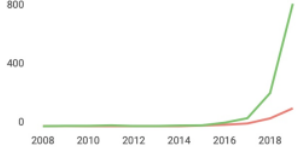
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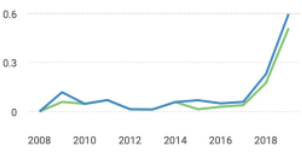
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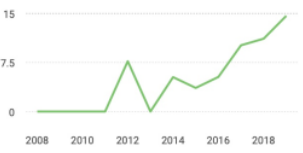
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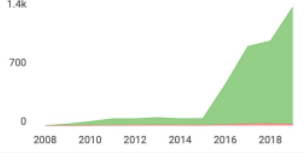
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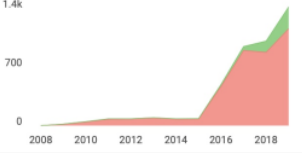
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Table of Contents

Articles

Determine the Risk Level of Occupational Hazards among Laboratories Staffs in Makkah among Laboratories Staffs in Makkah	PDF
Nayef Shabbab Almutair, Shamsul Bahri Bin Md Tamrin, Ng Yee Guan, Vivien How,	11-19
Proposing the value of Amanah as the foundation of Zakah organizational culture	PDF
Rahmad Hakim, Tjptohadi Sawarjuwono, Ahmad Djalaluddin	20-36
Application Strategy Islamic Jariah management based on Al-Svariah Magoshid in BMTS	PDF
Siti Nur Indah Rofiqoh, Syamsir Alamsyah, Maziyah Mazza Basyah	37-52
The potential of Indonesia waqf-venture in increasing welfare through islamic-socialpreneurship	PDF
Sulistiyowati., Muslich Anshori	53-68
Training as a determiner of competitive powner and human resources	PDF
Amalia, Anis Elyana, Anis Eliyana	69-84
Capacity building among members of the Indonesian police during post-reform era	PDF
Moh. Nur Hidayat, IB Wirawan and IB Wirawan2	85-101
The influence of job stress and motivation to work performance	PDF
Fransiska Dyah Ayu Puspitasari, Subagyo Adam	102-112
Organizational justice and psychological employment contract breach: The mediating effect of trust	PDF
Shakur Faruk, Zulkiflee bin Daud, Saiful Azizi bin Ismail	113-128
The effect of tax ratio and good government governance on economic growth	PDF
Marseille, Singagerda Faurani Santi	129-144
The Effect Of Using Pirie And Kieran's Model To Acquire Concepts At The First Year Intermediate Female Students In Mathematics	PDF
Faeza Abd Al-Qadir Al chalabi, Rafah Riyadh Khazaal Al-saadi	175-193
Do socioeconomic factor affect on the quality of life of Malaysian fishermen?	PDF
Norizan Abdul Ghani, Fadzli Adam, Jumadil Saputra, Berhanundin Abdullah Dara Aisyah HM Ali Puteh	145-160
SMEs performance and interaction of knowledge management, human capital and finance access	PDF
Khansa Masood, Mohd Noor B Mohd Shariff, Halim Bin Mad Lazim	161-174
Administrative empower in private secondary schools of Al-Qadisiyah governorate	PDF
Wedad. M. Mhemed	175-188
Measuring the synergy between emotional exhaustion and the behavior political of managers	PDF
FadhelRadi Al - Ghazali, Ali Abd Al Razaq Alaboody, Baqer Ali Balchat	189-204

Auditor's Ability in Detecting Fraud

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Abstract

The purpose of this study is to examine the ability of auditor to detect fraud. The variables of professional scepticism, communication skill, Computer Assisted Auditing Techniques (CAATs), and certification of forensic auditor predicted influence on the auditor's ability to detect fraud. The study used primary data obtained using questionnaire instrument. The sample used in the study was 160 respondents who were the auditors of the auditor board (BPK). Multiple linear regression analysis used to test the effect of independence variables on the auditor's ability to detect fraud.

The study results confirmed that professional scepticism, communication skill, Computer Assisted Audit Techniques (CAATs), and forensic auditor certification have positive effect on auditor's ability to detect fraud. The implications of this study are to strengthen the importance of professional scepticism, communication skill, Computer Assisted Auditing Techniques (CAATs), and forensic auditor certification for auditors in fraud detection efforts.

Keywords: professional scepticism, communication skill, Computer Assisted Auditing Techniques (CAATs), fraud detection.

Capacidad del auditor para detectar fraude

11

Resumen

El propósito de este estudio es examinar la capacidad del auditor para detectar fraude. Las variables del escepticismo profesional, la habilidad de comunicación, las Técnicas de Auditoría Asistidas por Computadora (CAAT) y la certificación del auditor forense predijeron la influencia en la capacidad del auditor para detectar el fraude. El estudio utilizó datos primarios obtenidos utilizando el instrumento de cuestionario. La muestra utilizada en el estudio fue 160 encuestados que eran los auditores de la junta de auditores (BPK). El análisis de regresión lineal múltiple se usa para probar el efecto de las variables de independencia en la capacidad del auditor para detectar el fraude.

Los resultados del estudio confirmaron que el escepticismo profesional, la habilidad de comunicación, las Técnicas de Auditoría Asistidas por Computadora (CAAT) y la certificación de auditor forense tienen un efecto positivo en la capacidad del auditor para detectar el fraude. Las implicaciones de este estudio son fortalecer la importancia del escepticismo profesional, la habilidad de comunicación, las Técnicas de Auditoría Asistidas por Computadora (CAAT) y la certificación de auditor forense para auditores en los esfuerzos de detección de fraude.

Palabras clave: escepticismo profesional, habilidad de comunicación, técnicas de auditoría asistida por computadora (CAAT), detección de fraude.

Survey results related fraud done by some agencies in the world stated that fraud is a problem that is continuously faced by many countries in the world. Fraud does not only bring financial loss, but also affects the quality of development and reputation of a country (TI, 2017; ACFE, 2016). Nothing can guarantee an organization really clean or free of fraudulent crime, for that any means to prevent and detect fraud must be applied effectively and renewed to be able to suppress fraud crime as early as possible (Biegelman and Bartow, 2012).

External auditor has very important role in the effort of fraud crime prevention, both in business sector and governmental sector. The requirement for auditor in order to have responsibility to be able to detect fraud is based on some theories related to auditor role. Policeman theory explains that auditor has responsibility to search, find, and prevent fraud. Agency theory explains that auditor has responsibility to increase the credibility of financial report so

that the information presented in it is free from material misstatement and is useful in decision making of stakeholder. Based on some cases of accounting and financial fraud scandal revealed and involving well-known companies in the world, management manipulates or hides information for personal interest and it is very disadvantageous for stakeholders. It increases public pressure to external auditor to increase its role and responsibility in detecting fraud (Ittonen, 2010; Love 2012; Minaryanti and Ridwan, 2015).

Fraud generally is always related to corruption. In Indonesia, the problem and the means of fraud case prevention are still focused on governmental sector. The Economic Science Laboratory of UGM (2015) stated that the number of corruption convicted during 2001-2015 mostly is from civil servants (PNS – State Civil Servant) reaching 1,154 persons (45.24%). Indonesia Corruption Watch stated that corruption cases handled in the last two years were 281 cases in 2015, increased to 422 cases in 2016, and all happened in governmental sector. The survey of Indonesia International Transparency or IIT (2017) stated that agencies having the highest corruption level are DPR, DPRD, and bureaucracy. The condition²⁴ the challenge to government external auditors, in this matter is The Auditor Board of Republic Indonesia (Badan Pemeriksa Keuangan - BPK) to improve its role and responsibility in detecting fraud as the part of effort for suppressing fraud crime in governmental sector.

BPK keeps trying to answer public expectation that auditor is able to detect fraud in governmental sector. BPK (2016) published that during 2016, there are the total of 10,198 investigation findings with the state total loss of Rp1.92 trillions in Semester I, and 14,961 investigation findings with the state total loss of Rp1.37 trillions in Semester II. During the period of 2003-2016, it has presented investigation findings containing the indication of criminal content to the authorized agencies (Police Department, prosecutor's office, and Indonesia Corruption Watch) that there are 446 investigation findings containing the indication of fraud with total value of Rp44.84 trillions, and 425 findings have been followed up by authorized agencies with the total value of Rp43.31 trillions (96.9%).

The success of BPK in revealing problems indicating fraud through its audit findings is not separated from the ability owned by its auditors, both individually and collectively in audit team. Fraud detection is not an easy job. The nature of fraud that is usually done covertly makes auditor must have the ability to recognize the fraud symptoms (red flag). Fraud symptoms can be seen in varied forms and situations, from behavior and lifestyle or from weakness and ignorance of internal controlling done by management or employee (Silverstone et

al., 2012; Priantara, 2013; BPK, 2017).

There are many factors that can affect auditor's ability, especially external auditor in detecting fraud. Competency, education, experience, expertise, professional skepticism, and communication skill owned by auditor are some factors that affect auditor internally, while audit situation, supervision, Computer Assisted Auditing Techniques (CAATs), training, profession certification, and public complaint are factors that affect auditor externally. The effects of internal and external factors relate to attribution theory, which is a theory explaining the cause of how individual behaves certain behavior. Attributions of both internal and external factors are done based on consensus, consistency, or uniqueness (Biegelman and Bartow, 2012; Cendrowski et al., 2007; Robbins, 2015).

Both BPK and IAPI – Indonesia Public Accountant Institute (2013) really emphasize the importance of auditor who must keep his/her professional skepticism and apply communication skills during auditing assignment, especially related to fraud detection. Both professional skepticism and communication skill are used by auditor in order to collect and examine various information and audit evidence, to determine whether information and audit evidence obtained have been adequate to convince that there is material misstatement caused by fraud. The more complex activity of an organization encourages the use of information technology by organization in managing and saving data and information in order to be more effective and efficient. It make auditors difficult to detect the possibility of deviation and fraud that might occur. The challenge encourages auditor to use computerized technology in processing and analyzing data that is generally known as Computer Assisted Auditing Techniques (CAATs). CAATs are believed very helpful to auditor in detecting fraud. The demand for external auditors to be able to detect fraud pushes BPK to complete and conduct training for its auditors on fraud. BPK even also facilitates its auditors who want to have certification in the field of forensic audit or fraud examination. The certification training and ownership as forensic auditor or fraud examination for auditor are expected will increase auditor's ability in identifying and detecting fraud.

Some study results show that skepticism positively affects auditor's ability in detecting fraud. The higher auditor skepticism, the more auditor able to identify and detect fraud (Kartikarini and Sugiarto, 2016; Pramana et al., 2016; Idawati and Gunawan, 2015). Those study results support the

In General Standard of SPKN 2017, SAA explains the relationship between SPKN and Profession Standard used by Public Accountant. In financial checking, SPKN imposes audit standard stated in SPAP that is applied by public accountant profession association, as long as it is not regulated in SPKN.

result of study done by Fullerton and Durtschi (2014) showing that high professional skepticism from an auditor significantly affects the increase of auditor's curiosity to search further information in detecting fraud symptoms.

According to Davis et al. (2010), communication skill is the thing that is really needed for auditors and forensic auditors in the means of fraud detection. Communicating skill helps auditor in taking information from various parties. It is supported by the result of study conducted by Bhasin (2016) placing effective oral communication and written communication at the third and fourth place in the list of skills needed by auditor in fraud detection efforts, after audit skill and critical thinking skill. The result of study by Yanti et al. (2016) showing similar matter where communication skill positively affect auditor's ability in detecting fraud.

The result of study done by Dewi (2015) showed that CAATs positively and significantly affect audit quality by external audit. The result of studies done by Olanami (2013) and Qureshi (2015) showed that the use of CAATs has important rule in fraud detection. Meanwhile, Kim et al. (2016) in their study showed that CAATs will help auditor in audit implementation, and the use of CAATs by auditor is affected by the use level of functions in the application of CAATs and the easiness level of the CAATs application. The study of Popoola et al. (2014)

showed the importance of forensic audit knowledge for auditor to increase auditor's ability in detecting fraud. Meanwhile, the result of the study done by Veronica and Tenoyo (2016) showed that the training of fraud examiner and profession certification ownership are needed in improving the ability of fraud prevention and detection.

This study aims to examine the factors that can affect auditor's ability in detecting fraud. Many previous studies used the factors that generally affect auditor's ability in detecting fraud, such as knowledge, experience, expertise, and training. This study emphasizes more on factors that specifically are emphasized on audit standard to be used and maintained by auditor in detecting fraud, which are professional scepticism, communication skill, and CAATs. Professional scepticism, communication skill, and CAATs are key factors for auditor in order to obtain, examine, and analyse all audit information and evidence in the process of fraud detection. This study also uses the factors of forensic auditor or fraud examiner certification that are believed affecting on auditor's ability in detecting fraud where it can increase competency, expertise, even disclosure for auditor in detecting fraud. Moreover, not too many studies especially in Indonesia that raise factors of communication skill, CAATs, and forensic auditor certification in explaining the effect on auditor's ability in detecting fraud. Therefore, this study is very important to done in order to deepen the effects of professional scepticism, communication skill, CAATs, and forensic auditor certification on auditor's abili

ty in detecting fraud.

The emerging of fraud cases related to state financial management and responsibility deviation make many parties expect BPK auditors to have big role in fraud prevention in governmental sector. The success of BPK auditors in finding problems indicating fraud and many of them have been followed up by law enforcement apparatus proves that BPK auditors have adequate ability in detecting fraud. Auditing activity by BPK auditors that always interest with many indications of fraud is expected to be able to explain the effects of professional scepticism, communication skill, CAATs, and forensic auditor certification used in this study on auditor's ability in detecting fraud.

This study aims to examine the effects of professional scepticism, communication skill, computer assisted auditing techniques, and forensic auditor certification on auditor's ability in detecting fraud. Meanwhile, the advantage of this study for auditor profession and practitioners, this study can be used as additional knowledge and reference in the effort of ability improvement to detect fraud, both as internal auditor and external auditor in private or governmental sector, as well as other professions in fraud detection field. For academics and the next study, it can be used as the reference for the development of science in audit field especially on fraud detection.

The organization of this paper covers introduction containing background of study's objective, use of study, and organization of writing. In the second section, it explains theoretical framework and hypothesis development. The third section explains research design, operational definition and measurement of variable, data collecting method, and data analysis method. The fourth section describes analysis and discussion of study result. The last section contains discussion of study result, existing limitation in conducting the study, as well as implication of study.

2. LITERATURE REVIEW AND HYPOTHESES DEVELOPMENT

2.1 The Effect of Professional Skepticism on Auditor's Ability in Detecting Fraud

Auditor's ability in detecting fraud is found from how far auditor can collect and analyze audit evidences to obtain adequate belief that fraud has been detected. Although in initial risk evaluation it shows that there is low risk, auditor must be alert toward the presence of information and evidence that are covered or hidden by the actor so fraud cannot be detected.

Professional skepticism is an important attitude that must be owned or applied by auditor during auditing assignment, especially in fraud detection efforts. By using professional skepticism, auditor will have critical attitude to consider

and compare series of information obtained, both in the form of document and in written. Auditor must have ability to evaluate whether the information obtained can be an audit evidence and legal so that it can convince auditor that fraud has been detected.

Professional skepticism also demands auditor to have precautionary attitude in evaluating, making decision, and accepting audit evidences. The attitude is needed so that the auditor is not too soon to evaluate and conclude a situation, information, or audit evidence directed to a fraud or in the contrary. It is because the nature of fraud that is hidden and covered, so auditor's caution in evaluating and concluding a situation, information, or audit evidence actually will be the opportunity for fraud actor to cover more his/her crime, and the auditor fails to detect fraud that might occur.

Professional skepticism of auditor is expected more increased when the auditor finds a situation or condition leading to the increase of fraud risk occurrence. It can be seen when auditor finds weakness of internal controlling, incompatibility between audit evidence given by management, or anomaly behavior of management and employee from than usual. The implementation of professional skepticism will really help auditor to have critical attitude pushing auditor to keep collecting relevant and adequate audit evidence to convince that a fraud is alleged or has happened (Iqbal and Prawitt, 2014a, 2014b; Tuanakotta, 2010). With the increase of professional skepticism owned by auditor, it is expected will increase auditor's ability in detecting fraud. Based on the explanation, the hypothesis is formulated as the following:

H1: Professional scepticism positively affects auditor's ability in detecting fraud.

2.2. The Effect of Communication Skill on Auditor's Ability in Detecting Fraud

Communication is an important thing and certainly done during the auditing assignment, both from planning stage to audit reporting, both written and oral. In planning stage, auditor needs to conduct communication for conducting the understanding of entity and initial risk evaluation. In implementation stage, auditor needs to conduct communication for collecting and developing important information and can be an audit evidence. In this stage, auditor often conducts confirmation and clarification to management, especially when auditor finds the presence of deviation that potentially becomes fraud or even that fraud actually has occurred. In reporting stage, auditor needs to conduct communication for communicating audit result to involved parties. It shows that

communication skill is regular and important activity for auditor to take and share information from and for related parties, especially in detecting fraud. Adequate communication skill owned by auditor will increase quality in fraud detection (Davis et al., 2010; Paino et al., 2015, Yanti et al., 2016).

Fraud actors will try as much as possible with any ways to cover fraud crime they have done. Thus, it is important for auditor to take and collect information so that the fraud crime can be detected. One form of communication that is mostly used by auditor to detect the presence of fraud is by conducting interview to related parties. The interview is done through information request that might not be obtained through document or written communication. Moreover, because the interview is done face to face, auditor often uses this interview opportunity to see the attitude and behavior of interviewed parties when answering the questions from the auditor.

Auditor's ability to be able to detect fraud through communication skill in the form of interview is determined from how far the auditor can interview various parties. Auditor who has communication skill in interview will be able to dig information from interviewed parties. In the contrary, inadequate communication skill owned by auditor will obstruct in getting important information during the interview. Interview must be done with well-prepared preparation, casual attitude, and appropriate method. In order to detect fraud effectively, the interview is done firstly with the parties that are not directly related to fraud practice performance. It is done so that auditor obtains information that really occurs related to a prediction of fraud practice, so when the interview is done with the parties that are assumed conducting fraud, they cannot distort information collected from the previous interviews. However, people do not always have the tendency to give information freely, especially if the asked information is related to a fraud practice. Based on the explanation, the hypothesis is formulated as the following:

H2: Communication skill positively affects auditor's ability in detecting fraud.

2.3 The Effect of Computer Assisted Auditing Techniques (CAATs) on Auditor's Ability in Detecting Fraud

Technology development encourages the development of activity of an organization and the way of organization in collecting, processing, and saving data and information. If in the previous era, all data and information were collected, processed, and saved manually and used a pile of paper sheets, technology development converts them in the form of digital and computerized. The effect of technology development increases efficiency and effectiveness of company,

all data and information can be collected, processed, and saved in real time from everywhere, and by anyone who has the authority. However, the effect of technology development on the increase of data and information quality often used by fraud actors to conduct crime. Fraud actors usually use the gap or weakness of technology application on data and information management used by an organization, both in the technology system and from the weakness of users who have limitation in using the technology.

However, the development of technology also gives advantage for auditor to use many auditing techniques with the support of computerized technology in the form of Computer Assisted Auditing Techniques (CAATs) to be able to anticipate and detect deviation occurring through electronic data transaction. The fact that many organizations have used information technology in conducting many transactions, it pushes audit implementation to use CAATs to help it to be more effective and efficient. Data processing and analyzing in so many and complicated numbers will be impossible to be conducted manually, so it needs CAATs that have provided various menus to support the process of data processing and analyzing. Auditor often finds anomaly and unusual transactions that are the indications to identify fraud risk (Coderre, 2009; Bates, 2015; Harris, 2015). Therefore, many computer software developed to help auditor in conducting audit assignment, so they help auditor in conducting analysis for data and information in many and complicated numbers, especially in detecting deviant and unusual transactions. It will help increase auditor's ability in detecting fraud. Based on the explanation, the hypothesis formulated is as the following:

H3: Computer Assisted Auditing Techniques (CAATs) positively affect auditor's ability in detecting fraud.

2.4 The Effect of Forensic Auditor Certification on Auditor's Ability in Detecting Fraud

More developments in the forms of corruption, embezzlement, and various of fraud crimes cause very bad effects for performance of an organization. The forms of financial reporting crimes, asset misuse, and corruption are more complicated and difficult to be detected. They become challenges for auditor to develop auditing ability he/she has in order to be able to detect fraud crimes that always develop and are more complicated.

More developing fraud crimes also develop the presence of a certified profession expertise especially in fraud field, to complete and sharpen more the ability of fraud detection owned by auditor. To fulfill these needs, anti-fraud

training that is forensic auditor or fraud examiner certification based is offered to auditors to increase their ability in detecting fraud.

Forensic auditor certification is obtained by auditor through sessions of training that specifically study fraud and how to detect fraud. By having forensic auditor certification, auditor is required to follow training, seminar, or workshop periodically and sustainably that aim to renew and deepen his/her ability in detecting fraud. Auditor who has forensic auditor or fraud examiner certification tends to receive more auditing assignments with high level of fraud risk, so his/her ability in detecting fraud will be more honed and become an expert in fraud detection (Silverstone et al., 2012, Priantara 2013, Tuanakotta, 2010).

Beside being very needed in audit assignment with high level of fraud risk, the contribution of certified forensic auditors or fraud examiner auditors in a court process to reveal fraud crimes is very big. Forensic auditor certified auditor or fraud examiner auditor has a recognition as an expert in a court process to give information needed in order to reveal fraud crimes that have been detected previously. Based on the explanation, the hypothesis formulated is as the following:

H4: Forensic auditor certification positively affects auditor's ability in detecting fraud.

16

3. Research Methods

3.1. Operational Definition and Measurement of Variables

3.1.1 Professional Skepticism

Variable of professional scepticism is defined as auditor's critical attitude in conducting evaluation toward audit evidence. Auditor cannot assume that management is dishonest, but auditor must consider that management is vulnerable to be dishonest, even though in the previous audit experience, management showed honest attitude and was integrity. This study uses Hurtt scale in measuring professional scepticism used in the study of Fullerton and Dertschi (2004). This variable is measured by 30 items of statements using 1-5 point Likert scale. Score 1 represents strongly disagree answer, while score 5 represents strongly agree answer.

3.1.2 Communication Skill

Variable of communication skill is defined as skill in delivering message, idea, or thinking, both orally and written, to other parties in order to have similar understanding. This study uses combination of communication skill indicators developed by Cormier and used in the study of Yanti et al. (2016) and in guide-book of examination of SAA (2012) to measure variable of communication

skill. This variable is measured through 20 items of statements using 5 point Likert scale. Score 1 represents strongly disagree answer, while score 5 represents strongly agree.

3.1.3 Computer Assisted Auditing Techniques (CAATs)

Variable of CAATs is defined as auditing techniques using software to analyse data. CAATs are done to identify trend, pattern, and anomaly data and used when manual examining is not possible. This study uses combination of Computer Assisted Auditing Techniques indicators used in the study of Dewi (2015) to measure variable of Computer Assisted Auditing Techniques. This variable is measured through 4 items of statements using 5 point Likert scale. Score 1 represents strongly disagree answer, while score 5 represents strongly agree answer.

3.1.4 Forensic Auditor Certification

Variable of forensic auditor certification is defined as certification ownership by auditor through a certification training of profession in the field variabel fraud examiner or forensic auditor certification. Fraud examiner certified auditor or forensic auditor is responsible to follow training, seminar, or workshop periodically to maintain his/her competency and ability in detecting fraud. This study uses indicators used in Indonesian National Working Competency Standard in Forensic Auditing (Kemenakertrans, 2009) to measure variable of forensic auditor certification. This variable is measured through 6 items of statements using 5 point Likert scale. Score 1 represents strongly disagree answer while score 5 represents strongly agree answer.

3.15. Auditor's Ability in Detecting Fraud

Variable of auditor's ability in detecting fraud is defined as combination of knowledge and skill attached to the self of auditor and auditor's personal characteristics. This study used the combination of auditor's ability in detecting fraud used in the examination guidebook of SAA (2011) to measure variable of auditor's ability in detecting fraud. This variable is measured through 15 items of statements using 5 point Likert scale. Score 1 represents strongly disagree answer, while score 5 represents strongly agree answer.

3.2. Data Collecting Methods

Data collecting is done by survey method and uses questionnaire as data collecting medium. The questionnaire contains statements with choices of answers that are expected to be able to catch perception owned by respondents of each research variable.

The questionnaires will be made in the form of electronic forms that have been provided by google, then, it is sent in the form of link to varied media, both short message service (SMS) email, and social media services such as WhatsApp and Facebook. It aims so that the senders and questionnaire filling can be done effectively and efficiently.

3.3. Population and Sampling Methods

This study selected SAA auditors as the population of this study. Based on the data obtained from SAA, the total SAA auditors are 3600 persons who work at SAA Head Office in Jakarta and 33 persons who work at SAA Representative Office in each capital city in Indonesia.

This population selection is based on the activity of SAA auditors who regularly audit governmental institutions, both in central and regional level. The high level of corruption and fraud on budgeting in governmental sector increases public expectation and demand that SAA auditors must have ability to detect fraud in each his/her audit assignment. In this population selection, it felt to be quite suitable to conduct testing in order to answer questions proposed in this study.

Because SAA auditors are everywhere in all capital cities in Indonesia, it is very difficult to determine the sample that will used from population. The limited time of study is also the consideration to determine sample used. Based on the consideration, sampling method in this study uses non-probability method with easy sampling method (convenience sampling). This method is used because the writer has freedom to choose sample quickly from the population where the data are easily obtained by the writer.

3.4. Data Analysis Method

Data analysis method used in this study is linear regression analysis with the instrument of Determination Coefficient Test (adjusted R²), F test, and t test.

4. FINDINGS AND ARGUMENT

4.1 Respondent Demography

Based on the data collected through questionnaires, general data or demographic data are obtained from the respondents, it known that from 160 respondents of the study, male respondents are more reaching to 101 respondents (63.1%) compared to female respondents as many as 59 respondents (36.9%), 64 respondents with auditor role of Junior Team Member (JTM) (40%), 52 respondents with auditor role of Senior Team Leader (STL) (6.3%), 3 respondents with auditor role of Technique Control (TC) (1.9%), 1 respondent with auditor role of Quality Control (QC) (0.6%), and 2 respondents have not had auditor role (1.3%), 53 respondents have been working more than 10 years

33.4%), 89 respondents have been working between 6 – 9 years (55.6%), and 18 respondents have been working between 2 – 5 years (11.3%), 84 respondents have not had profession certification (52.5%), 57 respondents have profession certification of Chartered Accountant (CA) or Ak. (35.6%), 14 respondents have profession certification of Certified Fraud Examiner (CFE) or Certified Forensic Auditor (CFrA) (8.8%), 3 respondents have Certified profession certification of Financial Accounting Standard Statement (CPSAK - FASS) (1.9%), 1 respondent has profession certification of Certified Knowledge Management (CKM) (0.6%), and 1 respondent has profession certification of Certified Information System Auditor (CISA) (0.6%).

4.2 Descriptive Statistics of Research Variables

This study uses five research variables measured based on the answers given by respondents through questionnaires. The mean of respondent's answers on variable of profession scepticism is 4.11 with standard deviation of 0.6655, on variable of communication skill is 4.06 with standard deviation of 0.5568, on variable of Computer Assisted Auditing Techniques is 4.38 with standard deviation of 0.6114, on variable of forensic auditor certification is 4.04 with standard deviation of 0.6968, and on variable of auditor's ability in detecting fraud is 4.12 with standard deviation of 0.6321. The lowest score chosen by the respondents on each variable is score 1, and the highest score chosen on each variable is score 5, while the score that is most likely chosen on each variable is score 4.

Table 1. Descriptive Statistics of Variables

Information	N	Professional Scepticism	Communication Skill	Computer Assisted Auditing Techniques	Forensic Auditor Certification	Auditor's Ability in Detecting Fraud
Mean	160	4.11	4.06	4.38	4.04	4.12
Modus	160	4	4	4	4	4
Maximum	160	5	5	5	5	5
Minimum	160	1	1	1	1	1
Std. Dev.	160	0.6655	0.5568	0.6114	0.6968	0.6321

Source: The result of primary data processing, 2017

4.3 Hypothesis Testing

Based on the statistics test result of multiple linear regression, the value of adjusted R² of 0.561 is resulted. This value shows that 56.1% variable of auditor's ability in detecting fraud can be explained by the variation from four independent variables, which are professional scepticism, communication skill, Computer Assisted Auditing Techniques, and forensic auditor certification, while the rest of 43.9% is explained by other variables. F statistics test is done to investigate all independent variables which are professional scepticism, communication skill, Computer Assisted Auditing Techniques, and forensic auditor certification on auditor's ability in detecting fraud as the dependent variable. The result of F statistics testing is F value of 48.835 with significance of 0.000 (< 0,05). Therefore, further test can be done.

The first hypothesis of this study examines the effect of professional scepticism on auditor's ability in detecting fraud. The statistics testing result shows the value of t statistics for variable of professional scepticism is that t count obtained is 4.786 (positive) with significance level at 0.000, smaller than 0.05. Through this statistics testing result, it can be interpreted that hypothesis 1 (H1) is accepted, or in other words professional scepticism positively affects auditor's ability in detecting fraud.

The second hypothesis testing of the study examines the effect of communication skill on auditor's ability in detecting fraud. The statistics testing result shows that the value of t statistics for variable of communication skill obtained t count of 1.686 (positive) with significance level at 0.094, more than 0.05. Through this statistics testing, it can be concluded that communication skill does not affect auditor's ability in detecting fraud.

The third hypothesis examines the effect of Computer Assisted Auditing Techniques (CAATs) on auditor's ability in detecting fraud. The result of statistics testing shows that t statistics value for variable of Computer Assisted Auditing Techniques (H3) obtained is t count of 3.267 (positive) with significance level at 0.001, smaller than 0.05. Through the result of this statistics testing, it can be interpreted that Computer Assisted Auditing Techniques (CAATs) positively affects auditor's ability in detecting fraud.

The fourth hypothesis of the study examines the effect of forensic auditor certification on auditor's ability in detecting fraud. The statistics testing result shows that t statistics value for variable of forensic auditor certification obtained is t count of 4.525 (positive) with significance level at 0.000, smaller than 0.05. Through this statistics testing result, it can be interpreted that forensic auditor certification positively affects auditor's ability in detecting fraud.

Table 2. Hypotesis Testing

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-6,075	5,039		-1,206	,230
Professional Scepticism	,243	,051	,367	4,786	,000
Communication Skill	,131	,078	,130	1,686	,094
Computer Assisted Auditing Techniques	,754	,231	,209	3,267	,001
Forensic Auditor Certification	,556	,123	,274	4,525	,000
F test = 48,835 Sig. = 0,000					
Adj. R² = 0,561					

4.4 Discussion

The result of statistics test on the first hypothesis shows that professional scepticism positively affects auditor's ability in detecting fraud. Therefore, this study succeeded to give empirical evidence that professional scepticism owned by auditor gives effect on auditor's ability in detecting fraud. This study result is in line with the studies done by Fullerton and Durtschi (2004) and Imanama et al. (2016) showing that professional scepticism strongly affects auditor's ability in detecting fraud.

The result of this study also supports the emphasizing on the importance of professional scepticism implementation in audit standard, both SPKN (BPK, 2017) and SPAP (IAPI, 2013) in each stage of audit assignment are planning, implementing, and reporting. One paragraph in SPKN (BPK, 2017) emphasizing directly the relationship between professional scepticism and fraud detection, is written as the following:

"Examiner must use professional scepticism in evaluating the risk of fraud

occurrence significantly to determine factors or risks that significantly can affect the job of examiner when fraud occurs or might have occurred.”

Professional scepticism must be applied by auditor when conducting examination of audit evidences so that auditor can identify whether there is any deviation caused by fraud. Glover and Prawitt (2014a, 2014b) suggest that auditor needs to increase his/her professional scepticism when the auditor finds high level of risk in each audit process.

Therefore, because fraud is a hidden crime, fraud actors will try to hide or manipulate evidences. By implementing professional scepticism, auditor will have ability to evaluate whether an evidence or information is relevant and valid. Auditor will apply caution in receiving evidence or information given by management and other parties.

Professional scepticism will also make auditor does not immediately conclude something before getting adequate, convincing, and consistent audit evidence. Auditor will keep asking evidences that have been obtained whether have adequately convinced him/her to draw a conclusion. It will be very dangerous if an auditor quickly draws a conclusion that a condition or an event that contains fraud, but actually the fact occurring is the opposite, so the implementation of professional scepticism in detecting fraud is very important to be focused on auditor.

The result of statistics test on the second hypothesis shows that communication skill does not positively affect auditor's ability in detecting fraud. Therefore, this study did not succeed to prove that communication skill owned by auditor affects in detecting fraud. The result of this study is not in line with the studies done by Yanti et al. (2016) showing that communication skill positively affects auditor's ability in detecting fraud, and Bhasin (2013).

This finding is interesting because it makes this study not able to give empirical evidence on the effect of communication skill on auditor's ability in detecting fraud. There are some possibilities where the effect is not proven. The first possibility is that communication skill is not a skill that determines for auditor in detecting fraud. The second possibility is that fraud detection is a complicated and complex task so that having audit communication skill in general is not enough.

Fraud detection is not an easy task. Auditor needs to search and dig information to be able to identify whether fraud occur or does not occur. Communication skill will enable auditor in collecting and digging information needed. However, the information obtained needs to be analysed deeply in order to ensure that the possibility of fraud occurs or does not occur. Fraud is a crime, and the fraud actor will try to refract information by giving not real information, or



threatening surrounding parties to also cover by many ways and rewards.

Therefore, communication skill is an important thing for auditor in order to collect and dig information. However, the main success of auditor in detecting fraud is not in the information collecting and digging, but it is when auditor is able to critically analyse each audit evidence obtained to convince that a fraud has been detected.

One interesting thing is how audit standard explains examination communication⁶ factor. In SPKN (BPK, 2017), it actually has emphasized the importance of clear and effective communication implementation, both orally and written, in order to collect evidence and delivering the result of examination. However, the standard of SPKN does not directly emphasize the relationship between examination communication and fraud or fraud risk detection. SPKN emphasizes more on the direct relationship of professional scepticism factor implementation in fraud detection. It is different from SPAP (IAPI, 2013) explaining that examination communication process in detail for fraud detection efforts. The study from Yanti et al. (2016) showing that communication skill positively and significantly affects auditor's ability in detecting fraud is done by auditor who works at Public Accountant Office (PAO), who applies his/her audit based on the standard of SPAP.

Therefore, the emphasis of audit standard about examination communication in fraud detection is predicted adequately² to affect how auditor applies communication skill and determines the effect on auditor's ability in detecting fraud. It can be an input and consideration for BPK in evaluating its standard related to communication application in order to detect fraud because audit standard is the main guideline in implementing all audit stages.

The result of statistics test on the third hypothesis shows that Computer Assisted Auditing Techniques positively and significantly affect auditor's ability in detecting fraud. Therefore, this study succeeded to give empirical evidence that Computer Assisted Auditing Techniques owned by auditor make auditor able in detecting fraud. The result of this study is in accordance with the study² done by Dewi (2015), Qureshi (2015), and Olasanmi (2013) showing that Computer Assisted Auditing Techniques have positive effect on audit quality, auditor's performance, and fraud detection.

The more complex organization activity, both in government and in private need the means of high-end technology and information. It very affects audit pattern done by auditor, especially in conducting data analysis. Indonesian governmental sector recently keeps trying to develop computerized system to support financial performance and operational performance, so they are more increased and qualified. The application of e-budgeting, e-catalog,

e-procurement in governmental sector proves that this sector is not left behind in using computerized technology to conduct its activity.

In the reality, governmental auditor in this case is auditor must adjust his/her audit technique by using computerized technology, so the auditing task implementation is more effective and efficient. Data analysis processing done by auditor will be easy and more accurate compared to when it is done manually. The use of Audit Command Language (ACL) software and the application of e-audit is a form where SAA auditor has applied CAATs in conducting audit. Through the software, auditor is more flexible in obtaining and analysing auditee data online without having to come to auditee office.

BPK at this moment has had information systems in one place of e-audit that aims to be used as CAATs software to facilitate its auditors in conducting the variety of audit assignments. SAA auditors often quickly find unusual and deviant transaction indications with the help of CAATs, such as spending expenditure transaction, receiving transaction, inventory transaction, fixed asset transaction that are the indications of fraud. Auditor can use CAATs in each audit stage. CAATs can help auditor in conducting risk evaluation when in audit planning, conducting transaction analysis and accounting reporting when audit implementing, and in supporting the process of audit reporting process to be more accurate.

The result of statistics test on the fourth hypothesis shows that forensic auditor certification positively and significantly affects auditor's ability in detecting fraud. Therefore, this study succeeded to give empirical evidence that forensic auditor owned by auditor makes auditor able to detect fraud. This study result is in accordance with the studies done by Veronica and Tenoyo (2015), Enofe et al. (2015) and Leonard (2014) showing that forensic accounting and certification in forensic field are needed and are effective instruments in handling fraud.

The duty and authority as government auditor encourage the auditor to be able to detect fraud that might occur in governmental sector. The ability to detect fraud early through audit assignment, auditor can communicate with concerned parties in government to conduct the means of prevention and treatment. However, fraud crimes that are more advanced and complex require auditor not only to have audit ability in general. Competency and special skills are needed by auditor to be more effective in detecting fraud, so auditor needs to develop his/her knowledge and skills in fraud handling field.

In accordance with its goal, profession certification in the field of forensic auditor or fraud examiner is conducted to develop competency and skills of auditors and other practitioners in the field of fraud prevention and detection. For auditors who have this profession certification, they have to follow training in the field of forensic audit or fraud examination held by the profes

sion organization, while those who have had profession certification are required to follow the training periodically with the goal to maintain their competency. With the forensic audit or fraud examiner certification ownership, auditor is considered and recognized to have superiority in detecting fraud. With knowledge, expertise, and special techniques learned, a forensic auditor certified auditor or fraud examiner can be said having adequate ability in detecting fraud.

CONCLUSIONS

5.1. Conclusion

This study examines the effects of professional scepticism, communication skill, Computer Assisted Auditing Techniques, and forensic auditor certification on auditor's ability in detecting fraud. This study is done by making auditors as sample of study. Based on the statistics testing result, the conclusions of this study are as the following:

1. Professional skepticism positively affects auditor's ability in detecting fraud. The result of study supports the previous studies done by Fullerton and Durtschi (2004) and Pramana et al. (2016). By applying professional skepticism, auditor will have ability to evaluate whether an evidence or information is relevant and valid to convince auditor that fraud has been detected or has been occurring.

2. Communication skill does not affect auditor's ability in detecting fraud. The result of this study is different from the studies done by Yanti et al. (2016) and Bhasin (2013) showing the positive effect of communication skill on auditor's ability in detecting fraud. The result gives illustration that communication skill is not a determining skill for auditor in detecting fraud. Moreover, fraud detection is a complicated and complex task, so having audit communication skill in general is not enough.

3. Computer Assisted Auditing Techniques positively affect auditor's ability in detecting fraud. The result of this study supports the previous studies done by Dewi (2015), Qureshi (2015), and Olasanmi (2013). CAATs help auditor to make audit task implementation to be more effective and efficient. With the help of CAATS, auditor often can quickly find unusual and deviant transactions that indicate and are detected fraud.

4. Forensic auditor certification positively affects auditor's ability in detecting fraud. The result of this study supports the previous studies done Veronica and Tenoyo (2015), Enofe et al. (2015) and Leonard (2014). Profession certification in forensic auditor or fraud examiner is held with the purpose to develop competency and expertise of auditors in the field of fraud prevention and detection, so it affects auditor's ability in detecting fraud.

5. Attribution theory explains how an observer pay attention to

someone's behavior, and tries to attribute causal factors from the behavior whether it is caused by factors from inside or from outside of the individual. This study succeeded in explaining internal factor and external factor affecting auditor's ability in detecting fraud. Professional skepticism is internal factor, while Computer Assisted Auditing Techniques and forensic auditor certification are external factors that can explain the factors affecting auditor's ability in detecting fraud based on the testing of sample used in this study.

5.2. Limitation

Some limitations of this study are:

1. This study uses questionnaires distributed online to auditors who work at Head Office or at Representative Office with expectation to obtain equal respondents from all working units at BPK. However, based on the responses obtained, the majority of questionnaires are filled by auditors who work at the Head Office. The few questionnaire responses are because the writer cannot directly meet the auditors at Representative Office.
2. This study uses 83 statement indicators that must be filled by respondents. The number of statements that must be filled tend to make respondents not too enthusiastic to answer carefully and deeply each statement proposed, so they create bias responses that cannot be anticipated by the writer. It is marked by nine sample data that are identified as outlier data and must be eliminated from the process of hypothesis testing.

5.3. Implication

The implications of this study as the following:

1. For academics:
 - a. Supporting and contributing research reference that proves the positive effects of professional skepticism, Computer Assisted Auditing Techniques, and forensic auditor certification on auditor's ability in detecting fraud;
 - b. Becoming a reference for future study to explore the effect of communication skill on auditor's ability in detecting fraud, so it gets more clear illustrations of the effect between the two variables.
 - c. The next study can use other statistics analysis in studying the similar research topic, for example using statistics analysis of difference test for examining whether there is effect of difference in professional skepticism level or other factors on auditor's ability in detecting fraud.
2. For The Audit Board of Republic of Indonesia (BPK)
 - a. Obtaining scientific evidence where profession skepticism, Computer Assisted Auditing Techniques, and forensic auditor certification are the factors that affect auditor in detecting fraud, so those factors need to be maintained

and improved in all role levels of auditors;

b. Evaluating the needs of more detailed description of communication role in detecting fraud in SPKN standard, such as standard of SPAP on SA 240 that descri²⁸ in detail the process of audit communication in the responsibility of auditor related to fraud in an audit of financial report.

c. Supporting and facilitating on its auditor in increasing his/her competency in the field audit forensic or fraud examiner through forensic auditor or fraud examiner profession certification;

3. For forensic auditor or fraud examiner profession institution.

a. Giving an illustration of the importance of forensic auditor or fraud examiner profession certification for auditor in developing his/her competency and ability in detecting fraud;

b. Maintaining and improving training quality related to fraud prevention and detection, so it maintains and improves the ability quality of auditors who have been certified forensic auditor or fraud examiner in detection fraud.

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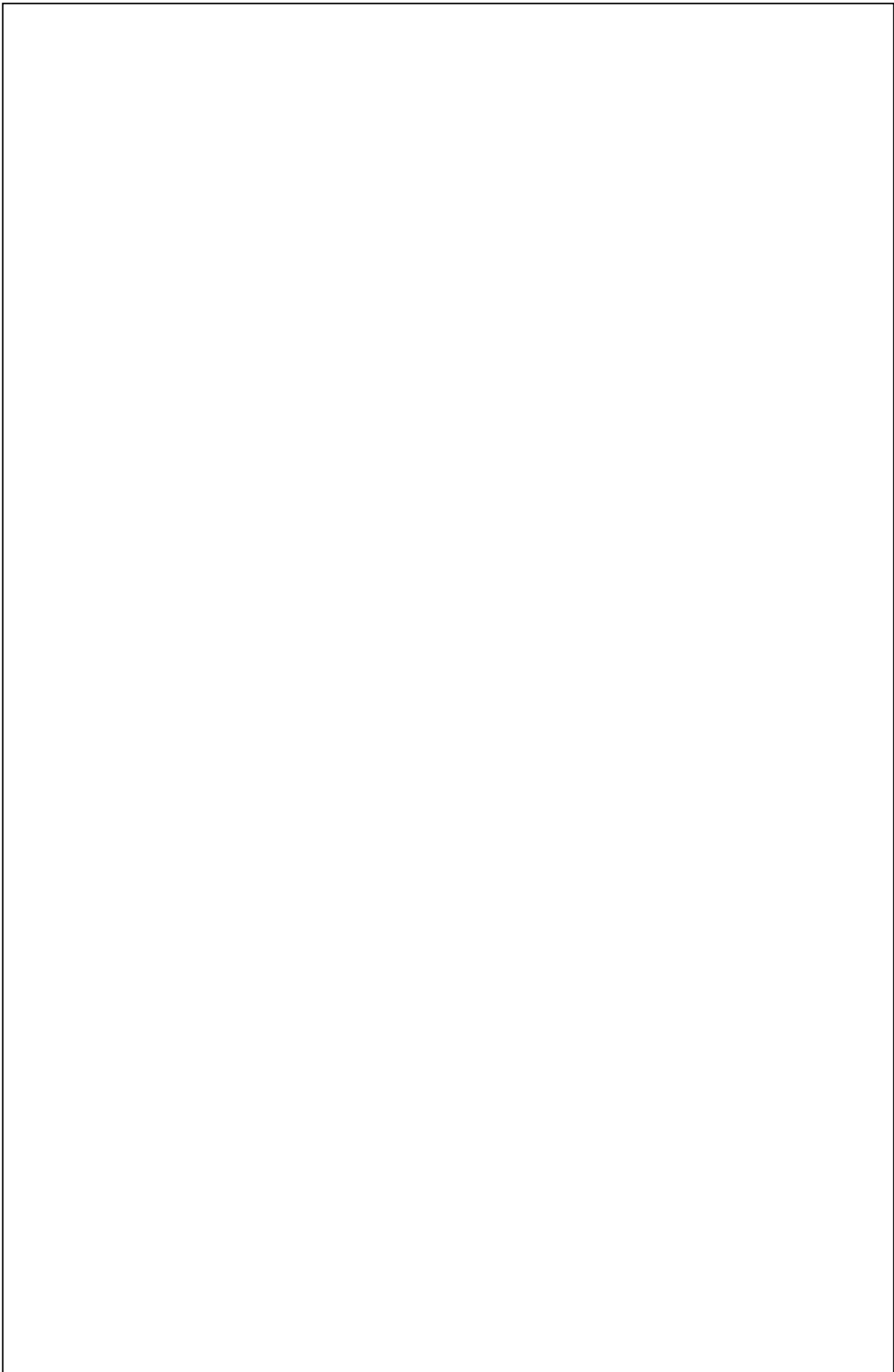
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