



The Impact Of Auditor's Experience, Auditor's Ethics, Professional Skepticism And Personality Type Of Auditors On Auditor's Ability To Detect Fraud In Public Accountants In DKI Jakarta

Dava Wildan Putera, Agung Juliarto ¹

Departemen Akuntansi Fakultas Ekonomika dan Bisnis Universitas Diponegoro

Jl. Prof. Soedharto SH Tembalang, Semarang 50239, Phone +622476486851

ABSTRACT

Accounting fraud is the intentional manipulation of financial statements to create a false appearance of corporate financial health. The increasing number of frauds that occur in financial reports showed that auditor's ability to detect fraud is important. This research aims to analyze the impact of auditor experience, professional skepticism, auditor ethics, and personality type of auditors on the auditor's ability to detect fraud.

Research method is quantitative method. The population in this study are auditors from Public Accountant Firm (KAP) in DKI Jakarta which in total are 470 auditors. The criteria for this research sample are auditors from KAP in DKI Jakarta that had worked for at least 2 years as they were competent enough to be a respondent. Sample used are 96 respondents. Data collected by using questionnaire, and analyzed by using multiple regression analysis.

Findings of this research found that auditor experience, professional skepticism, auditor ethics has a positive effect on the auditor's ability to detect fraud. Whereas personality type of auditors has no effect on the auditor's ability to detect fraud.

Keywords: auditor experience, professional skepticism, auditor ethics, personality type of auditors on the auditor's ability to detect fraud

INTRODUCTION

Accounting is inseparable from a process in the form of an accounting cycle which will eventually produce financial reports, companies that have gone public are required to prepare periodic financial reports aimed at interested parties in making financial decisions on the company's financial performance during an accounting period by therefore the financial statements of a company must present correct and relevant information to avoid making wrong financial decisions (Prihatmanto et al., 2022). The management of a company or entity needs the services of a third party due to the need for accurate information, which makes the financial statements presented to outside parties trustworthy. On the other hand, outsiders of the company need the services of a third party in order to feel confident that the financial statements presented by the management of the company can be trusted as the basis for the decisions made by them (Ningsih et al., 2020).

¹ Corresponding author

Financial statements are reports that provide decision makers with information about the company's operations and financial position for a specific time period. However, the financial statements that the management of the company presents do not exclude the possibility that a material misstatement in the financial statements will have an adverse effect on the decisions that decision makers make (Prihatmanto et al., 2022). An audit procedure is intended to ensure that there are no major misstatements in the financial statements and that management's accountability for company assets is adequately ensured while reviewing the production of financial reporting (Tuanakota, 2017). When fraud (a deliberate act) occurs and is not caught by an audit, it can lead to negative outcomes and flaws (Wahidahwati & Asyik, 2022).

A report by TransUnion found that, globally, the percentage of suspected financial services digital fraud increased by 149%. The threat of fraud is becoming so prevalent that in January, the Royal United Services institute declared that it should be considered a national security issue in the UK, where it costs as much as £190 billion a year for the country to combat (Quadient, 2022). The accounting fraud also occurred in Indonesia. The case that occurred in PT Sunprima Nusantara Pempundan (SNP Finance) is a company part of Columbia, SNP finance which commits fraudulent manipulation by adding, duplicating, and using (fictitious) accounts receivable lists, which are data lists that are in PT. Citra Mandiri Prima (CMP) which involved several Public Accountants (AP), namely Marlina and Merliyana Syamsul from the Public Accounting Firm (KAP) Satrio, Bing, Eny and Partners which is one of Deloitte Indonesia's entities. SNP Finance's Annual Financial Report which was previously audited by AP from KAP Satrio, Bing, Eny and Partners and the results obtained an Unqualified Opinion. However, after the results of the examination by the Financial Services Authority (OJK), SNP Finance has indicated that it has presented financial statements that are significantly not in accordance with the actual financial conditions, causing losses to many parties. For this result, the OJK gave sanctions in the form of cancellation of registration on AP Marlina, AP Merliyana who had violated professional auditing standards and Deloitte Indonesia was given sanctions in the form of recommendations to make policies and procedures in the public accountant quality control system (CNN Indonesia, 2018).

Apart from that, there is also the case that PT Garuda Indonesia Tbk's financial statements for the 2018 financial year were declared defective after the fact was discovered that Garuda Indonesia recognized revenue related to the collaboration carried out with PT Mahata Aero Technology for payments that will be received by Garuda after signing the

agreement so that this has an impact on the Annual Report which stated that Garuda's loss is so massive in year to date. The Ministry of Finance found that there had been a violation of the Auditing Standards (SA) - Public Accountant Professional Standards (SPAP) SA 315, SA 500, and SA 560 carried out by the Auditor from KAP which affected the opinion of the Independent Auditor Report (LAI) which in the end was imposed with sanctions license suspension for 12 months for Public Accountant Kasner Sirumapea (Kesuma, 2021).

Previous study by stated that auditor experience and personality of auditor can affect the auditors on the auditor's ability to detect fraud because the experience shaped the thought of process of the auditors (Chui & Pike, 2013). Meanwhile auditor ethics and training simultaneously impact the auditors on the auditor's ability to detect fraud, which means if auditor have moral ethics on doing his job, then it will make a good judgement on the fraud detection (Emerson & Yang, 2012). The cases that have occurred indicate the ability of the KAP auditors to be unable to carry out their duties properly, namely related to their ability to detect fraud that occurs and is carried out in the financial statements. Previous research conducted by Wahidahwati & Asyik (2022) using the variables auditor's experience, auditor's ethics, professional skepticism and personality type of auditors as independent variables that affect the auditor's ability to detect fraud. The results of this study indicate that there is an influence from the auditor's experience, auditor's ethics, professional skepticism and personality type of auditors on the auditor's ability to detect fraud. However, from the limitations of this research, it is hoped that future research will use other models and other independent variables, such as auditor training. This study will use another independent variable, namely auditor training, and use another model, namely by placing professional skepticism as a moderating variable (Widyastari et al., 2023). Professional skepticism is viewed as an external factor owned by the auditors which can impact the model from outside.

Skepticism is an auditor's critical attitude towards the evidence he obtains, in which the auditor does not easily believe the transaction evidence received from the client, but thinks critically and finds out the truth of the evidence (Wahidahwati & Asyik, 2022). Low auditor skepticism results in them not being able to detect fraud because auditors easily believe in management's assertions without any supporting evidence (Widyastari et al., 2023). Skepticism is reflected in an interrogative attitude, prudence in making decisions, curiosity, interpersonal understanding, confidence and confidence in making decisions (Ningsih et al., 2020). These results are supported by research Noch et al. (2022) and

Widyastarii et al. (2023) which states that professional skepticism can moderate the effect of independent variables on the auditor's ability to detect fraud, but research from Ningsih et al. (2020) states that professional skepticism does not moderate the effect of independent variables on the auditor's ability to detect fraud. As professional skepticism is a moderating, experience as independent variables has an impact on ability to detect fraud.

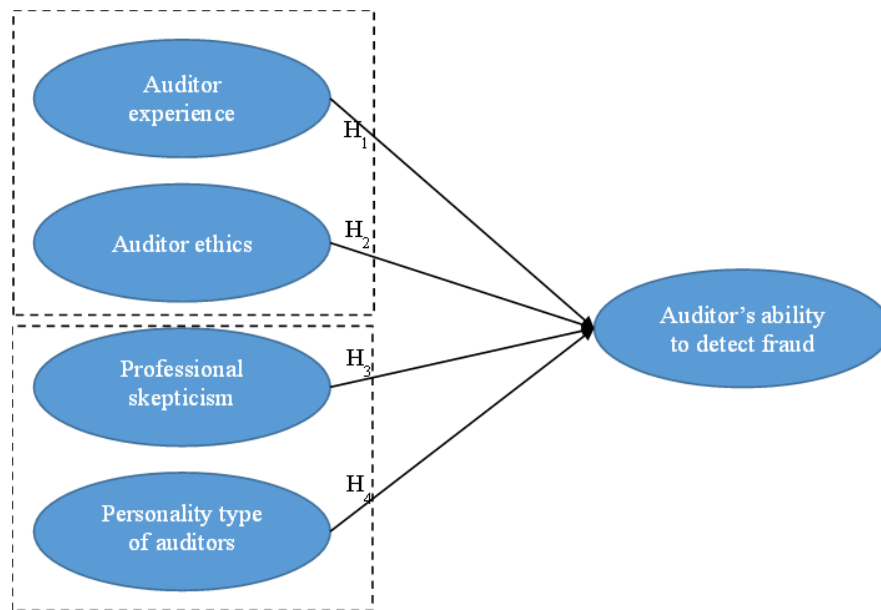
Experience is knowledge or ability gained from an event through direct observation or participation in the incident. Experience will affect the auditor's sensitivity to cues of fraud (Iskandar et al., 2022). An experienced auditor is an auditor who is capable of detecting, understanding and moreover looking for the causes of these frauds (Wahidahwati & Asyik, 2022). These results are in accordance with research Yuniati & Banjarnahor (2019), Iskandar et al. (2022) and Wahidahwati & Asyik (2022) which states that there is an effect of auditor experience on the auditor's ability to detect fraud. While research Fitria & Ratnaningsih (2022) revealed that auditor experience has no significant effect on the auditor's ability to detect fraud. Other variable used for this study is auditor's ethics.

Ethics is basically related to morals which is the crystallization of teachings, standards, a collection of rules and a decree both orally and in writing (Wahidahwati & Asyik, 2022). Ethics is stated in writing which is called a code of ethics. Developing an awareness of ethical rules plays a key role in all areas of the accounting profession. An auditor must comply with ethical rules in carrying out his duties to facilitate the auditor in detecting fraud (Yuniati & Banjarnahor, 2019). These results are in accordance with research conducted by Yuniati & Banjarnahor (2019), Iskandar et al. (2022) and Wahidahwati & Asyik (2022) which states that there is an influence of auditor ethics on the auditor's ability to detect fraud. While research by Hayati et al. (2021) revealed that auditor ethics has no significant effect on the auditor's ability to detect fraud.

The auditor is inseparable from his personality characteristics which can also affect the auditor's ability to detect fraud. A person's personality is thought to also influence a person in drawing conclusions or making decisions because attitudes have a genetic basis (Wahidahwati & Asyik, 2022). These results are in accordance with research conducted by Suryandari & Yuesti (2017) and Wahidahwati & Asyik (2022) which states that there is an influence of the personality type of auditors on the auditor's ability to detect fraud. While research by Subiyanto et al. (2022) revealed that the personality type of auditors had no significant effect on the auditor's ability to detect fraud.

THEORETICAL FRAMEWORK AND HYPOTHESIS DEVELOPMENT

Figure 1 Theoretical Framework



Relationships between Variable and Hypothesis :

Auditor experience impact on detection fraud

Audit experience can affect an auditor's ability to detect fraud (Hafizhah & Abdurahim, 2017). Auditors who have experience or longer experience and have found cases of fraud certainly have a lot of knowledge and will easily identify fraud in financial statements (Idriyani & Haki, 2021). Meanwhile, auditors who still lack audit experience will have difficulty detecting fraud. This could be due to different levels of experience. Attribution theory talks about a person's behavior caused by internal factors or the person's internal drives. Auditing experience is also a factor individually and can be self-developed by the number of assignments made, which may affect the auditor's ability to detect fraud. Arsendy et al., (2017) explained that the ability of an auditor to detect fraud from the quality of an auditor in explaining the existence of unreasonable financial statements presented by the company by identifying and proving the existence of fraud or fraud. And also the more experience the auditor has, the more it will produce various kinds of conjectures in explaining audit findings. Auditors must also have technical qualifications and experience in the industries they audit, because this will make an auditor more responsive if they find fraud from the client they are auditing.

H₁: Auditor experience has a positive effect on detection fraud

Auditor ethic impact on detection fraud

Ethics is essentially the study of morals, which serve as standards for judging whether an activity is good or wrong and as a guide for an individual or group of people to

control their behavior. To help him detect fraud, an auditor must perform his job in accordance with ethical standards (Susanto et al., 2021). The study's findings (Helmiati, 2021) demonstrate that auditor ethics improves fraud detection. This demonstrates that an auditor's capacity to detect fraud will grow and quality will be guaranteed if they adhere to the professional ethics regulations. According to Hayatiet al. (2021), the results of quality audits are impacted by an auditor's adherence to ethical guidelines. An auditor's ethical application has an impact on the caliber of the financial accounts they audit. The auditor must be ethical in order to detect fraud during the financial statement audit of the organization. This is because ethical auditors perform their task with objectivity and integrity. According to Masita & Yuhertiana (2022), the application of ethical guidelines refers to the principles, regulations, and moral values that govern an auditor's behavior while doing his or her tasks. The principles of independence, honesty, and professionalism are listed as requirements for members of the Audit Board of the Republic of Indonesia in the SPKN (Standar Pemeriksaan Keuangan Negara). An auditor's ethics when auditing reports can influence the quality of the audit outcomes. The ethics of the auditor may have an impact on the quality of the audited financial accounts.

H₂: The application of ethical rules has a positive effect on auditor's ability to detect fraud

Professional skepticism impact on detection fraud

Skepticism is an internal factor that affects the auditor's ability to detect fraud. This is because accountants who are often skeptical are more likely to find fraud because of the nature of auditors who continue to pursue the truth of the evidence they receive. Indriyani & Hakim, (2021) found that professional skepticism was the most important factor dominant and has a significant effect on the ability to detect fraud. According to research by Francisco et al., (2019) in his research on auditor's professional skepticism in detecting fraud, the results show that auditors with an identification-based level of trust if given a high risk assessment of fraud have a significant effect, personality type also influences the attitude of audit professional skepticism significantly. Significant. Personality type is something that is often forgotten by most people, that this personality type actually influences auditors in conducting audits, because not all individuals are suitable or able to become auditors. This is because auditors are always faced with different situations and conditions when conducting audits in the field. In collecting and evaluating audit evidence, professional judgment is needed by the auditor to provide adequate assurance. People who are able to always try to see something as evidence and are able to provide adequate

assurance are people who have a certain personality type. Personality is something that already exists in each individual which is unique in determining how to adapt to the environment (Sumadi, 2011). The auditor's personality type is one of the factors that determines the attitude of the auditor, including the attitude of skepticism in the auditor himself. Determination of fraud risk is a methodology that aims to identify fraud risks that exist in an organization, which will later be used as a reference to find out which parts have a high level of fraud risk. By determining the risk of fraud, it will directly emphasize the auditor to be more careful in responding to statements and information provided by the client, besides that by establishing the risk of fraud given by the auditor's supervisor to the auditor on duty in the field, it aims to provide motivation in perform their duties in the field so as to generate high skepticism on the audit evidence examined.

H₃: Professional skepticism has a positive effect on auditor's ability to detect fraud

Personality type of auditor impact on detection fraud

Internal forces, or elements that originate from within a person or individual whose skills can directly influence their performance and conduct, include personality types. As a result, an auditor's performing style may be influenced by their personality type. In this study, personality type was determined using the Myers-Briggs Type Indicator, which presents sixteen personality types derived from the combination of four pairs of human preferences. According to Sudaryanto et al. (2021), a person's personality type may have an impact on their ability to make decisions. According to Kusumawaty and Betri (2019), personality types have a beneficial impact on financial report fraud. Sense and Thinking and Intuition and Thinking personality types are associated with higher levels of professional skepticism than other personality types, according to Noviyanti's (2017) research. A combination kind of personality that combines Sense and Thinking with Intuition and Thinking tries to make rational conclusions by taking the facts into account. In situations where decisions must be made, the combination type of NT tends to emphasize patterns, contexts, and relationships with ambiguous and inconclusive data. In these circumstances, the auditor must make an educated guess as to the meaning of the data and then use it as a basis for gathering facts with reasoned and objective analysis (Sudaryanto et al., 2020). In the auditing context, fraud is typically systematic or has a pattern; occasionally, it is not persuasive, necessitating the use of an objective and critical logic of analysis in order to investigate it. 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

H₄: Personality type of auditors has a positive effect on auditor's ability to detect fraud

RESEARCH METHODOLOGY

This research uses two types of variables: the independent variable and the dependent variable. Audit experience, Audit Ethics, Professional Skepticism and Personality Type of Auditor are the independent variable, while the Auditor's Ability to Detect Fraud is the dependent variable.

The population in this study are auditors from Public Accountant Firm (KAP) in DKI Jakarta which in total are 470 auditors (Kementerian Keuangan Republik Indonesia, 2023). The reason is DKI Jakarta has the largest number of Public Accounting Firms (KAP) in Indonesia. Data used are from Kementerian Keuangan Republik Indonesia (2023) who has an aktual data of KAP in DKI Jakarta. The sample is part of the population (Hair et al., 2014). This study used purposive sampling. Purposive sampling is sampling with certain criteria. The criteria for this research sample are auditors from KAP in DKI Jakarta that had worked for at least 2 years as they were competent enough to be a respondent.

This research will use primary data. Primary data is data that is directly obtained by researchers from respondents (Sekaran & Bougie, 2016). Primary data obtained from the method of observation, surveys, interviews and experiments. In this research the writers distributed 150 questionnaires to 15 public Accountant Firms in DKI Jakarta by giving the questionnaires to the PIC (Person in Charge) for every Public Accountant Firm.

Data analysis is divided into three parts, namely, testing the instrument's validity and reliability, classical assumption test and hypothesis testing (Hair et al., 2014). Data analysis in this study will use ordinary least squares (OLS)

Multiple Regression Analysis equation:

$$AF = a + b1AEX + b2AET + b3PS + b4PTA + e$$

Table 1 Measurement of Variables

Num	Variables	Definitions	Indicators	Measurement	Sources
1	Auditor's ability to detect fraud	a quality that is found in an auditor in	understanding the internal control system,	Likert scale of 1 to 5	Koroy (2008) developed by Wahidahwati

Num	Variables	Definitions	Indicators	Measurement	Sources
	(AF)	explaining irregularities in the audit assignment (Gizta 2020)	characteristics of fraud, audit environment, audit methods, forms of fraud, and testing documentation. And personal		& Asyik, (2022)
2	Auditor's experience (AEX)	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 (Simanjuntak et al. (2015)	work ability, task intensity and career development	Likert scale of 1 to 5	Wahidahwati & Asyik, (2022)
3	Auditor's ethics (AET)	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 (Helmiati & Helmiati, 2021)	integrity, professionalism independence	Likert scale of 1 to 5	Kharismatuti (2019)
4	Professional skepticism (APS)	an attitude that should be owned by an auditor which balances suspicion and trust (IFAC, 2004).	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.	Likert scale of 1 to 5	Wahidahwati & Asyik, (2022)
5	Personality type of auditors (APT)	a person's adjustment to the environment according to his way. In other words, personality is	The indicator for the personality type variable consists of 40 question items developed by Wahidahwati & Asyik, (2022) Of	Dummy 1,0 Auditors with Sensing-Thinking and Intuition-Thinking personality types were	Wahidahwati & Asyik, (2022)

Num	Variables	Definitions	Indicators	Measurement	Sources
		the unique ways that individuals react to and interact with others (Noviyanti, 2008)	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.	given a code of 1, and auditors with other personality types were given a code of 0.	

RESULT AND DISCUSSIONS

Hypothesis test

Hypothesis testing refers from table 4.12 above with analysis as follows

a. Hypothesis Testing Auditor's experience on Auditor's ability to detect fraud

Based on the results of the calculations that have been carried out, a significance result of $0.001 < 0.05$ and a positive beta of 0.619 is obtained. This shows that the auditor's experience has a positive effect on the auditor's ability to detect fraud. This explanation can be interpreted that increasing the auditor's auditor experience will increase the auditor's ability to detect fraud. Significance of $0.001 < 0.05$ indicates that H1 is accepted.

b. Auditor's ethic hypothesis test on auditor's ability to detect fraud

Based on the results of the calculations that have been carried out, a significance result of $0.032 < 0.05$ and a positive beta of 0.423 is obtained. This shows that the Auditor's ethics has a positive effect on the Auditor's ability to detect fraud. This explanation can be interpreted as meaning that if the auditor's ethics improves, the auditor's ability to detect fraud will also get better. Significance of $0.032 < 0.05$ indicates that H2 is accepted.

c. Professional skepticism hypothesis test on auditor's ability to detect fraud

The results of the calculations that have been carried out show a significance result of $0.026 < 0.05$ and a positive beta of 0.285. With these results it can be concluded that this test shows that professional skepticism has a positive effect on the Auditor's ability to detect fraud. This explanation can be interpreted as meaning

that if professional skepticism increases, the auditor's ability to detect fraud will become better. Significance of $0.026 < 0.05$ indicates that H3 is accepted.

d. Hypothesis Testing Personality type of auditors on Auditor's ability to detect fraud

The results of the calculations that have been carried out show a significance result of $0.481 > 0.05$ and a positive beta of 0.008. With these results it can be concluded that the test shows that the personality type of auditors has no effect on the auditor's ability to detect fraud. This explanation can be interpreted to mean that differences in the personality types of auditors do not bring changes to the auditor's ability to detect fraud. The significance of $0.481 > 0.05$ indicates that H4 is rejected.

Table 2 Summary of Hypothesis Testing

Hypothesis	t	sig	Conclusion
H ₁ : Auditor experience has a positive effect on detection fraud	3.297	.001	Accepted
H ₂ : The application of ethical rules has a positive effect on auditor's ability to detect fraud	2.183	.032	Accepted
H ₃ : Professional skepticism has a positive effect on auditor's ability to detect fraud	2.258	.026	Accepted
H ₄ : Personality type of auditors has a positive effect on auditor's ability to detect fraud	.707	.481	Rejected

Discussions

The influence of the auditor's experience on the auditor's ability to detect fraud.

The research results prove that the auditor's experience has a positive effect on the DKI Jakarta KAP auditor's ability to detect fraud. Audit experience can affect an auditor's ability to detect fraud. Auditors who have experience or longer experience and have found cases of fraud certainly have a lot of knowledge and will easily identify fraud in financial statements. Meanwhile, auditors who still lack audit experience will have difficulty detecting fraud. This could be due to different levels of experience. Attribution theory talks about a person's behavior caused by internal factors or the person's internal drives. Arsendy (2017) explained that the ability of an auditor to detect fraud from the quality of an auditor in explaining the existence of unreasonable financial statements presented by the company by identifying and proving the existence of fraud or fraud. and also the more experience the auditor has, the more it will produce various kinds of conjectures in explaining audit findings. Auditors must also have technical qualifications and experience in the industry they audit, because this will make an auditor more responsive if they find fraud from the client they are auditing.

The influence of the auditor's ethics on the auditor's ability to detect fraud.

The research results prove that the auditor's ethics have a positive effect on the DKI Jakarta KAP auditor's ability to detect fraud. Ethics is essentially the study of morals, which serve as standards for judging whether an activity is good or wrong and as a guide for an individual or group of people to control their behavior. To help him detect fraud, an auditor must perform his job in accordance with ethical standards (Suryandari et al., 2017). The study's findings (Helmiati & Helmiati, 2021) demonstrate that auditor ethics improves fraud detection. The principles of independence, honesty, and professionalism are listed as requirements for members of the Audit Board of the Republic of Indonesia in the SPKN (Standar Pemeriksaan Keuangan Negara). According to Khadilah (2020), an auditor's ethics when auditing reports can influence the quality of the audit outcomes. The ethics of the auditor may have an impact on the quality of the audited financial accounts.

The influence of professional skepticism on the auditor's ability to detect fraud.

The research results prove that professional skepticism has a positive effect on the DKI Jakarta KAP Auditor's ability to detect fraud. Skepticism is an internal factor that affects the auditor's ability to detect fraud. This is because accountants who are often skeptical are more likely to discover fraud because of the nature of auditors who continue to pursue the truth of the evidence they receive. Indriyani & Hakim (2021) found that professional skepticism was the most important factor dominant and has a significant effect on the ability to detect fraud. According to research by Francisco et al., (2019) in his research on auditor's professional skepticism in detecting fraud, the results show that auditors with an identification-based level of trust if given a high risk assessment of fraud have a significant effect, personality type also influences the attitude of audit professional skepticism significantly. People who are able to always try to see something as evidence and are able to provide adequate assurance are people who have a certain personality type. Personality is something that already exists in each individual which is unique in determining how to adapt to the environment (Sumadi, 2011).

The influence of personality type of auditors on the auditor's ability to detect fraud.

The results of this study prove that the personality type of auditors has no effect on the DKI Jakarta KAP auditor's ability to detect fraud. Internal forces, or elements that originate from within a person or individual whose skills can directly influence their performance and conduct, include personality types. As a result, an auditor's performing style may be influenced by their personality type. In this study, personality type was determined using the Myers-Briggs Type Indicator, which presents sixteen personality

types derived from the combination of four pairs of human preferences. A combination kind of personality that combines Sense and Thinking with Intuition and Thinking tries to make rational conclusions by taking the facts into account. In situations where decisions must be made, the combination type of NT tends to emphasize patterns, contexts, and relationships with ambiguous and inconclusive data. However, nowadays, where auditors have almost the same abilities and are honed to use their logical abilities in solving problems, including finding the possibility of fraud, the personality type of the auditor is not relevant, where the auditor will still try to be more detailed, especially since the auditor works in a team which complete each others so they can be easily spotted a fraud.

CONCLUSIONS

Based on the results of data processing and discussions that have been carried out, it can be concluded as follows:

1. Auditor's experience has a positive effect on the auditor's ability to detect fraud. They Hypothesis testing is accepted because the significance is 0.001, which is under 0.05. The more experienced an auditor is, the more his ability to detect fraud will increase
2. Auditor's ethics have a positive effect on the auditor's ability to detect fraud. They Hypothesis testing is accepted because the significance is 0.032, which is under 0.05. When an auditor becomes more ethical in carrying out his work, his ability to detect fraud will increase.
3. Professional skepticism has a positive effect on the Auditor's ability to detect fraud. They Hypothesis testing is accepted because the significance is 0.026, which is under 0.05. The more skeptical an auditor is in carrying out audit checks, the more his ability to detect fraud will increase.
4. Personality type of auditors has no effect on the auditor's ability to detect fraud. They Hypothesis testing is rejected because the significance is 0.481, which is above 0.05 Whatever the auditor's personality type, it does not affect an auditor's ability to detect fraud. The personality type of the auditor is not relevant, where the auditor will still try to be more detailed, especially since the auditor works in a team which complete each others so they can be easily spotted a fraud.

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