



## The Effect of Audit Experience, Professional Skepticism and Independence on the Auditor's Ability in Detecting Fraud (Empirical Study on a Public Accounting Firm in Jakarta)

Parso

Fakultas Ekonomi dan Bisnis, Universitas Mohammad Husni Thamrin Jakarta

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### ABSTRACT

This study aims to determine the effect of audit experience, professional skepticism, and independence simultaneously on the auditor's ability to detect fraud. This study uses quantitative methods and primary data, namely questionnaires from Public Accounting Firm. The sample used is the convenience sampling method, with 100 respondents. The data analysis technique uses a Validity Test, Reliability Test, Normality Test, Multicollinearity, Heteroscedasticity, Autocorrelation, Multiple Linear Test, T-Test, F Test, and Coefficient of Determination. The result of this research is that experience significantly affects the auditor's ability to detect fraud. Professional Skepticism significantly affects the auditor's ability to detect fraud. Independence significantly affects the auditor's ability to detect fraud.

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#### Corresponding Author:

Parso  
Fakultas Ekonomi dan Bisnis,  
Universitas Mohammad Husni Thamrin Jakarta  
Jl. Bangka Raya No. 2 Mampang 13730 Jakarta Jakarta  
Email: [parsfit\\_03@yahoo.com](mailto:parsfit_03@yahoo.com)

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## 1. INTRODUCTION

Developments in the industrial sector along with the development of technology can certainly have a positive impact on a country, one of the positive impacts on improving the economy of the country. With digital technology, a country can advance its economy towards a digital economy. Along with technological developments, the old digital economy era has finally entered the new digital economy era, marked by unlimited internet access, as well as the emergence of cloud technology used in the digital economy process (Van Ark, Erumban, Corrado, & Levanon, 2016). With the development of the digital economy, it can enable the emergence of new business models, integration between business sectors, as well as changes to business models in existing sectors.

With the development of increasingly sophisticated technology and a rapidly growing economy, it has a positive influence on the progress of a country but can also be a stumbling block because there is fraud committed by parties who want to gain profits. Fraud is a deliberate act by one or more individuals in management or those charged with governance, employees, and third parties that involves the use of deception to obtain an unfair or unlawful advantage (IAPI 2013). Fraud auditing or fraud audit is an attempt to detect and prevent fraud in commercial transactions. To be able to conduct fraud audits of books and commercial transactions requires a combination of two skills, namely as a

trained auditor and a criminal investigator. Fraud includes all tricks, cunning and disguise, as well as any unfair way in which another party is deceived. Fraud in financial statements is usually in the form of intentional misstatements or omissions both in the amount and disclosure of items in financial reporting to mislead users of the financial statement information. Fraud can be revealed, if there is cooperation between several parties related to the entity. Fraud that occurs in financial statements is usually caused by the internal environment and the external environment. The influence of the internal environment generally refers to the weakness of internal control, weak management's ethical behavior or the liquidity and profitability factors of the entity concerned. While the influence of the external environment generally refers to the condition of the entity in general, the general business environment, as well as legal and statutory considerations.

In the current economic era that is increasingly advanced and there are also many developing companies that have gone public, they have worked as a public accountant or an auditor. Auditors are a field that many people are interested in gaining trust as part of being able to carry out audits of financial statements and can be responsible for the opinions expressed. An auditor must be able to ensure that the financial statements are not affected by misstatements, whether caused by fraud (fraud) and also provide satisfactory assurance on the accountability of management for the company's assets. Public Accounting Firm (KAP) is an institution that has permission from the Minister of Finance as a forum for Public Accountants in carrying out their work. Currently, the development of Public Accounting Firms (KAP) in Indonesia is quite significant, based on the latest data from the Indonesian Institute of Certified Public Accountants in 2021 there are 781 Public Accounting Firms (KAP) spread throughout Indonesia ([www.iapi.or.id](http://www.iapi.or.id)). Public accountants in carrying out their profession are regulated by a professional code of ethics. Where professional ethics is a guideline for members of the Institute of Certified Public Accountants, to work responsibly and objectively (Sukrisno Agoes (2017, 69). In Indonesia it is known as the Indonesian Accountant Code of Ethics. The professional code of ethics is a norm that is set and accepted by professional groups, which directs and gives instructions to its members how they should act and at the same time guarantees the moral quality of the profession in the eyes of the public.

According to Sukrisno Agoes (2017, 33) states that auditor experience is "Auditors who have better knowledge, are able to provide accurate explanations for errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system". Auditor experience is believed to affect the level of skepticism of an auditor in detecting fraud. The experience referred to here 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. The more auditors conduct audits of financial statements, the higher the level of skepticism they have. However, in the case of fraud that occurred at PT Garuda Indonesia (Persero) Tbk involving Public Accountant Kasner Sirumapea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners, as auditors of the financial statements of PT. Garuda Indonesia (Persero) Tbk and its Subsidiaries for Financial Year 2018. According to Hadiyanto, the auditors have violated several audit standards. First, the Public Accountant concerned did not accurately assess the substance of the transaction for the accounting treatment of receivables and other income, thereby violating Auditing Standard (SA) 315. Second, the Public Accountant did not find audit evidence strong enough to measure the same accounting treatment with substance. the transaction agreement, this violates Auditing Standard (SA) 500. Finally, the Public Accountant also cannot review the facts after the date of the financial statements as the basis for accounting treatment, this violates Accounting Standard (SA) 560. From the above case, it can be seen that lack of experience of an auditor. PT Garuda Indonesia was declared to have violated OJK Regulation Number 29/POJK.04/2016 concerning the

Annual Report of Issuers or Public Companies. From the case above it is clear that the lack of experience of an auditor.

In the Professional Standards of Public Accountants (SPAP 2016), explains that, professional skepticism of auditors as an attitude that includes a mind that always discusses and evaluates responsively to evidence. This will affect the results of a company's audit financial report, therefore the financial report shows the right information or opinion. According to Wibowo (2015, 172) said that "Professional Skepticism consists of two main components, namely questioning and critical assessment of audit evidence, Professional skepticism also involves critical assessment of evidence which includes probing questions, when evaluating evidence critically the auditor will significantly reduce the possibility of errors occurring during the audit. Professional skepticism is also very necessary in the audit process because it can affect the effectiveness and efficiency of the audit, if skepticism is too low it will worsen the effectiveness of the audit. The higher the professional skepticism of the auditor, the more information the auditor will get about his doubts so that he can express the fraud that has occurred, this can improve the auditor's performance in finding fraud, including increasing the auditor's responsibility in obtaining fraud (Sanjaya, 2017).

Phenomena related to skepticism of auditor professionalism, such as in the case of PT Hanson International Tbk involving the public accounting firm of colleagues from Ernst and Young (EY) because they were considered not careful in presenting financial statements. The Public Accounting Firms (KAP) of Purwantono, Sungkoro and Surja were proven to have violated the capital market law and the code of ethics of the public accounting profession from the Indonesian Institute of Certified Public Accountants (IAPI). This Public Accounting Firm (KAP) committed a violation because it was not careful in auditing the financial statements of PT Hanson International Tbk. (MYRX) for the financial year December 31, 2016. Errors made by the company were unprofessional in carrying out audit procedures related to whether the annual financial statements of Benny Tjokro's company had material errors that required changes to the facts known to the auditor after the financial statements were issued. The error referred to by OJK is a misstatement with a value of Rp. 613 billion due to the recognition of revenue using the full accrual method for transactions with a gross value of Rp. 732 billion.

In addition to professional experience and skepticism, in finding various kinds of fraud, auditors must increase their independence to provide good information for users to use. According to Mulyadi (2014, 26-27) Independence can be interpreted as a mental attitude that is free from influence, not controlled by any party, not dependent on others. Independence is a reflection of the attitude of an auditor not to choose any party in conducting an audit. From the explanation of the case above, it is hoped that with the existence of independent behavior, the auditor is expected to be free from personal interests, and intimidation so that the auditor can detect the fraud, the auditor is not involved in rescuing the fraudulent practice. The Public Accounting Firm (KAP) of Purwantono, Sungkoro & Surja is one of the service providers in the field of services and implements auditing standards set by the Indonesian Institute of Certified Public Accountants (IAPI). These standards require public accountants to plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. The audit also includes an assessment of the accounting principles used and significant estimates made by management, as well as an assessment of the overall presentation of the financial statements. Public Accounting Firm (KAP) Purwantono, Sungkoro & Surja is a member firm of EY Global in Indonesia. EY Indonesia was one of the first international service providers to operate in Indonesia more than 30 years ago. Based on the results of field observations, the authors obtained data and information that the Public Accounting Firm (KAP) of Purwanto, Sungkoro, and Surja and Surja (Member of Ernst and Young Global

Limited/EY) was proven to have committed fraud in the accounting treatment of revenue recognition of receivables and other opinions, as well as violating The Capital Market Law and the code of ethics in the field of public accounting in the case of fraudulent inflation in the financial statements of PT Hanson International Tbk for the period 2016. Not only the Purwanto, Sungkoro, and Surja Public Accounting Firms, the Ministry of Finance through the Financial Professional Development Center (P2PK) also imposed sanctions in the form of permit suspension for 12 months to Public Accountant (AP) Kasner Sirumpea and Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang & Partners. They are in charge of the 2018 annual financial statements of PT Garuda Indonesia Tbk.

## 2. RESEARCH METHOD

The data collection method used in this study used a data collection survey using a questionnaire. In this study, the data was measured from the respondents' responses to the questions posed through questionnaires. Each respondent was asked for his opinion on the questions. Primary data collection is carried out by conducting a direct survey to the Public Accounting Firm as the object of research to obtain accurate data in accordance with the problems to be discussed. This secondary data is a supporter related to research obtained from: books related to research variables, journals and results of previous research related to the topic of the problem being studied, and literature study, namely collecting data by examining various reading materials and literature. closely related to research. Previous research that became a reference as comparison and secondary data, namely research conducted by (Larasati & Puspitasari, 2019); (Indriyani & Hakim, 2021); (Sanjaya, 2017); (Permatasari, 2022); (Presetyo, Sukarmanto, & Maemunah, 2019); and (Stiawan & Wati, 2022).

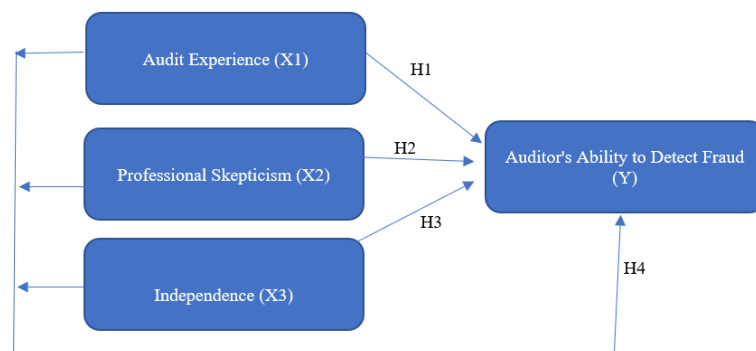


Figure 1. Framework

## 3. RESULTS AND DISCUSSIONS

Auditor yang menjadi sampel dalam penelitian ini yaitu auditor yang bekerja pada Kantor The sample auditor in this study is an auditor who works at a Public Accounting Firm (KAP) in the DKI Jakarta area. This research was conducted in February - July 2022. The respondents in this study were auditors at KAPs in the DKI Jakarta area and who had met the criteria to become research respondents. The number of respondents in this study amounted to 100 people.

Respondents in this study are auditors who have worked for approximately two years at KAP in the DKI Jakarta area. The following is a description of the identity of the research respondents consisting of gender and education. Characteristics of respondents by gender can be seen in table 1 below :

Table 1. Respondents by Gender

Gender	Amount	Presentase
Male	65	65 %
Female	35	35 %
amount	100	100 %

Characteristics of respondents based on gender showed that as many as 65 people or 65.0% of respondents were male, and 35 people or 35.0% of respondents were female. While the characteristics of respondents based on education can be seen in table 2 below:

Table 2. Respondents Based on Education Level

Level of education	Amount	Prosentase
Graduate (S1)	100	100 %
Amount	100	100 %

Characteristics of respondents based on education showed that all of the research respondents, totaling 100 people, had an undergraduate education background. Furthermore, the characteristics of respondents based on the number of assignments can be explained in table 3 below

Table 3. Respondents Based on Number of Assignments

Number of Assignments	Amount	Percentage
Kurang dari 10	30	30 %
10 sampai 20	20	20 %
21 sampai 30	10	10 %
Diatas 30	40	40 %
Jumlah	100	100 %

Characteristics of respondents based on the number of assignments showed that <10 assignments were 30 people or 30.0%, 10-20 assignments were 20 people or 20.0%, 21-30 were 10 people or 10.0% and > 30 assignments were 40 people or 40.0%. While the characteristics of respondents based on experience are described in table 4 below:

Table 4. Respondents Based on Experience

Work experience	Amount	Presentase
2-5 Years	70	70 %
6-10 years	20	20 %
Over 10 years	10	10 %
Amount	100	100 %

Characteristics of respondents based on work experience showed that 2-5 years as many as 70 people or 70.0%, 6-10 years as many as 20 people or 20.0%, > 10 as many as 10 people or 10.0%. The distribution of respondents' answers regarding the audit experience variable (X1) in this study was measured through 9 questions which were distributed to 100 respondents and presented the indicators of these variables. The results of the responses to the audit experience variable are described in table 5 below:

Table 5. Distribution of Respondents' Answers on Audit Experience Variables (X1)

Indicator	STS	TS	R	S	SS
X1.1	0 %	0 %	10 %	58 %	32 %
X1.2	0 %	0 %	3 %	20 %	77 %
X1.3	0 %	0 %	3 %	38 %	59 %
X1.4	0 %	0 %	2 %	20 %	78 %
X1.5	0 %	0 %	3 %	31 %	66 %
X1.6	0 %	0 %	6 %	53 %	41 %
X1.7	0 %	0 %	3 %	11 %	86 %
X1.8	0 %	0 %	2 %	59 %	39 %

X1.9	0 %	0 %	1 %	21 %	78 %
Rata-Rata	0 %	0 %	4 %	35 %	62 %

Table 5 shows that on the audit experience variable, the majority of respondents answered "strongly agree" with an average of 62%. Then, the most influential question is question no. 7, this can be seen with the majority of respondents in question no.7 answering "strongly agree" by 86%. The distribution of respondents' answers regarding the professional skepticism variable (X2) in this study was measured through 15 questions distributed to 100 respondents and presented the indicators of these variables. The results of the responses to the professional skepticism variable are described in table 6 below:

Table 6. Distribution of Respondents' Answers for Professional Skepticism (X2)

Indicator	STS	TS	R	S	SS
X2.1	0 %	0 %	11 %	11 %	78 %
X2.2	0 %	0 %	14 %	37 %	49 %
X2.3	0 %	0 %	15 %	25 %	60 %
X2.4	0 %	0 %	3 %	19 %	78 %
X2.5	0 %	0 %	12 %	20 %	68 %
X2.6	0 %	0 %	11 %	29 %	60 %
X2.7	0 %	0 %	3 %	27 %	70 %
X2.8	0 %	0 %	3 %	19 %	78 %
X2.9	0 %	0 %	12 %	37 %	51 %
X2.10	0 %	0 %	13 %	48 %	39 %
X2.11	0 %	0 %	3 %	19 %	78 %
X2.12	0 %	0 %	3 %	46 %	51 %
X2.13	0 %	0 %	4 %	46 %	50 %
X2.14	0 %	0 %	6 %	13 %	81 %
X2.15	0 %	0 %	6 %	32 %	62 %
Average	0 %	0 %	8 %	29 %	64 %

Table 6 shows that in the professional skepticism variable, the majority of respondents answered "strongly agree" with an average of 64%. Then, the most influential question is question no.14, this can be seen with the majority of respondents in question no.14 answering "strongly agree" by 81%.

The distribution of respondents' answers regarding the independence variable (X3) in this study was measured through 9 questions which were distributed to 100 respondents and presented the indicators of these variables. The results of the responses to the independence variables are described in table 7 below:

Table 7. Distribution of Respondents' Answers to Independent Variables (X3)

Indicator	STS	TS	R	S	SS
X3.1	0 %	0 %	9 %	52 %	39 %
X3.2	0 %	0 %	3 %	48 %	49 %
X3.3	0 %	0 %	3 %	38 %	59 %
X3.4	0 %	0 %	21 %	21 %	58 %
X3.5	0 %	0 %	2 %	67 %	31 %
X3.6	0 %	0 %	3 %	9 %	88 %
X3.7	0 %	0 %	1 %	40 %	59 %
X3.8	0 %	0 %	8 %	21 %	71 %
X3.9	0 %	0 %	10 %	51 %	39 %
Average	0 %	0 %	7 %	39 %	55 %

Table 7 shows that on the independence variable the majority of respondents answered "strongly agree" with an average of 55%. Then, the most influential question is question no.6, this can be seen with the majority of respondents in question no.6 answering "strongly agree" by 88%. The distribution of respondents' answers regarding the auditor variable in detecting fraud (Y) in this study was measured through 6 questions that were

distributed to 100 respondents and presented the indicators of these variables. The results of the responses to the independence variables are described in table 8 below:

Table 8. Distribution of Respondents' Answers on Auditor Ability to Detect Fraud Variables (Y)

Indicator	STS	TS	R	S	SS
Y.1	0 %	0 %	3 %	47 %	50 %
Y.2	0 %	0 %	2 %	40 %	58 %
Y.3	0 %	0 %	1 %	35 %	64 %
Y.4	0 %	0 %	1 %	27 %	72 %
Y.5	0 %	0 %	0 %	12 %	88 %
Y.6	0 %	0 %	1 %	44 %	55 %
Average	0 %	0 %	1 %	34 %	65 %

Based on table 8, it can be seen that in the auditor's ability to detect fraud, the majority of respondents answered "strongly agree" with an average of 65%. Then, the most influential question is question no. 5, this can be seen with the majority of respondents in question no. 5 answering "strongly agree" by 88%.

Descriptive statistical analysis explains the respondents' assessment of the research variables, namely the variables of audit experience, professional skepticism, independence and the ability of auditors to detect fraud. This analysis aims to analyze the minimum value, maximum value, mean or average value and standard deviation of the answers given by the respondents for each of the variables studied. The minimum and maximum values for each item disclosed in this part of the study are based on a Likert scale of 1 which indicates strongly disagree and 5 which indicates strongly agree. The results of descriptive statistics of research variables will be explained in the following table 9:

Table 9. Descriptive Statistical Test Results

Indicator	N	Min	Max	Mean	Std. Deviation
Audit Experience	100	27.00	45.00	41.2300	2.68875
Professional Skepticism	100	45.00	75.00	68.3400	5.65367
Independence	100	27.00	45.00	40.3300	3.41433
Auditor's Ability to Detect Fraud	100	19.00	30.00	27.7900	1.88184
Valid N (listwise)	100				

Based on table 9, it shows that the audit experience variable has the minimum respondents' answers obtained from distributing questionnaires is 27.00 and the maximum answers of respondents obtained from questionnaires is 45.00 with an average total answer of 41.23 (the average respondents' answers obtained through questionnaire distribution) and standard deviation of 2.68875. The professional skepticism variable has a minimum answer of respondents obtained from distributing questionnaires is 45.00 and the maximum answers of respondents obtained from distributing questionnaires is 75.00 with an average total answer of 68.34 (the average of respondents' answers obtained through distributing questionnaires) and standard deviation amounted to 5,65367.

The independence variable has a minimum answer of respondents obtained from distributing questionnaires is 27.00 and the maximum answer of respondents obtained from distributing questionnaires is 45.00 with an average total answer of 40.33 (the average of respondents' answers obtained through distributing questionnaires) and a standard deviation of 3.41433. The variable of the auditor's ability to detect fraud has a minimum answer of respondents obtained from distributing questionnaires is 19.00 and the maximum answer of respondents obtained from distributing questionnaires is 30.00 with an average total answer of 27.79 (average of respondents' answers obtained through distributing questionnaires) and the standard deviation of 1.88184.

The equation implies that:

- a. Based on the results of the multiple linear regression test in table 16, it can be seen that the value of the coefficient constant is 0.416. The coefficient constant is

positive. With this, it can be interpreted that if all the independent variables in this study, including the variables of audit experience, professional skepticism and independence, are constant or zero, the auditor's ability to detect fraud is 0.416.

- b. The regression coefficient of the audit experience variable is 0.238, which means that each increase in audit experience by one unit will affect the auditor's ability to detect fraud by 0.238 with the assumption that other variables are constant.
- c. The regression coefficient for the professional skepticism variable is 0.079, which means that it shows that each increase in professional skepticism by one unit will affect the auditor's ability to detect fraud by 0.079 with the assumption that other variables are constant.
- d. The regression coefficient of the independence variable is 0.301, which means that each increase in independence by one unit will affect the auditor's ability to detect fraud by 0.301 with the assumption that the other variables are constant.

Based on the test results using the multiple linear regression analysis tool (Multiple Linear Regression) with the help of IBM SPSS 22, the results can be obtained as shown in table 16. From the table it can be seen that the results of hypothesis testing are as follows:

- a. Based on the results of the t (partial) hypothesis test analysis, the t value > t table ( $3,762 > 1,985$ ) and the significance value of the H1 hypothesis test is  $0.000 < 0.05$ , thus H1 is accepted and H0 is rejected. So it can be concluded that audit experience has an effect on the ability of internal auditors to detect fraud.
- b. Based on the results of the t (partial) hypothesis test analysis, the t value > t table ( $2,575 > 1,985$ ) and the significance value of the H1 hypothesis test is  $0.012 < 0.05$ , thus H1 is accepted and H0 is rejected. So it can be concluded that Professional Skepticism affects the ability of internal auditors to detect fraud.
- c. Based on the results of the analysis of the t hypothesis test (partial) it is obtained that the t count > t table ( $7.437 > 1.985$ ) and the significance value of the H1 hypothesis test is  $0.00 < 0.05$ , thus H1 is accepted and H0 is rejected. So it can be concluded that independence affects the ability of internal auditors to detect fraud.

### 3.1 Audit Experience Affects Auditor's Ability to Detect Fraud

Based on table 16 shows that the significance value of the audit experience variable is 0.000 and the regression coefficient (B) is 0.238. The result of the significance is smaller than alpha 0.05 and the regression coefficient (B) is positive, so it can be said that partially audit experience has a positive and significant effect on the auditor's ability to detect fraud. So it can be concluded that the first hypothesis or (H1) is accepted.

Audit experience is the auditor's experience in financial audits, both in terms of the length of time or the number of assignments that have been carried out. Experience is a supporting factor for each individual in the field of work of interest. Audit experience can be assumed that the tasks performed repeatedly provide opportunities to learn to do a job better. Experienced individuals have a more systematic, complete and detailed way of thinking that will affect the implementation of an obligation. Auditors who already have a lot of experience will be able to increase the knowledge of auditors in the field of accounting and auditing and will improve the quality of the auditors in their work such as explaining the irregularities of the financial statements presented by the company by identifying and proving fraud.

The results of this study are in line with research conducted by (Indriyani & Hakim, 2021) which shows that audit experience has a positive and significant effect on the ability of auditors to detect fraud.

### 3.2 Professional Skepticism Affects Auditor's Ability to Detect Fraud

Based on table 16 shows that the significance value of the professional skepticism variable is 0.012 and the regression coefficient (B) is 0.079. The result of the significance is smaller than alpha 0.05 and the value of the regression coefficient (B) is positive, so it can be said that partially professional skepticism has a positive and significant effect on the auditor's ability to detect fraud. So it can be concluded that the second hypothesis or (H2) is accepted.

The results showed that professional skepticism had a positive and significant effect on the auditor's ability to detect fraud. The higher the professional skepticism possessed by an auditor, the greater the ability of the auditor to detect fraud. Conversely, the lower the auditor's professional skepticism, the lower the auditor's ability to detect fraud. Low auditor skepticism results in them not being able to detect fraud because auditors easily believe in management's assertions without supporting evidence (Arbaiti, Silfi, & L., 2018). Professional skepticism possessed by the auditor will affect the expertise and skills possessed by the auditor to carry out his duties, including in gathering evidence, evaluating internal control, and assessing audit risk.

The results of this study are in line with research conducted by (Larasati & Puspitasari, 2019) which states that professional skepticism has a positive and significant influence on the auditor's ability to detect fraud. Research conducted by (Indriyani & Hakim, 2021) shows that professional skepticism has a positive and significant effect on the ability of auditors to detect fraud. Research conducted by (Presetyo, Sukarmanto, & Maemunah, 2019) also shows that professional auditor skepticism has a significant effect on the auditor's ability to detect fraud.

### 3.3 Independence Affects Auditor's Ability to Detect Fraud

Based on table 16 shows that the significance value of the independence variable is 0.000 and the regression coefficient (B) is 0.301. The result of the significance is smaller than alpha 0.05 and the value of the regression coefficient (B) is positive, so it can be said that partially independence has a positive and significant effect on the auditor's ability to detect fraud. So it can be concluded that the third hypothesis or (H3) is accepted.

The results showed that independence had a positive and significant effect on the auditor's ability to detect fraud. That is, the higher the level of independence possessed by an auditor, it will increase the auditor's ability to detect fraud, and vice versa. Auditors are required to have an honest attitude in every audit process and have integrity and act objectively and apply professional skepticism. Auditors who have good independence will increase their expertise or skills in analyzing the presence or absence of fraud in financial statements that may occur.

The results of this study are in line with research conducted by (Sanjaya, 2017) which states that independence has a positive influence on the auditor's responsibility in detecting fraud. Research conducted by (Stiawan & Wati, 2022) also shows that independence has a significant positive effect on the auditor's ability to detect fraud.

## 4. CONCLUSION

Based on the results of the data obtained, the results of this study indicate that audit experience has an effect and is significant on the auditor's ability to detect fraud. It can be proved that the value of sig. on the audit experience variable (X1) of 0.000 where the value is smaller than 0.05 ( $0.000 < 0.05$ ). Based on these results, it can be concluded that there is a partially significant effect between Experience (X1) on the auditor's ability to detect fraud. Professional skepticism has a significant and significant effect on the auditor's ability to detect fraud. It can be proved that the value of sig. on the variable of professional skepticism (X2) of 0.012 where the value is smaller than 0.05 ( $0.012 < 0.05$ ).

Based on these results, it can be concluded that there is a partially significant effect between professional skepticism (X3) on the auditor's ability to detect fraud. Independence

has a significant and significant effect on the auditor's ability to detect fraud. It can be proved that the value of sig. on the independence variable (X3) of 0.000 where the value is smaller than 0.05 ( $0.000 < 0.05$ ). Based on these results, it can be concluded that there is a significant effect smaller than 0.05, so it can be said that the partial experience of independence (X3) on the auditor's ability to detect fraud. Experience, Professional Skepticism, and Independence simultaneously and significantly affect the Auditor's Ability to Detect Fraud. Statistical test for variables Experience, Professional Skepticism, and Independence The significance value on the F test is 0.000.

Because the level of audit significance, professional skepticism and independence simultaneously affect the auditor's ability to detect fraud. From the above results, the suggestion for further research is to expand research variables such as audit training that can affect the auditor's ability to detect fraud so that the results can be more perfect. Expanding respondents by not only KAP in the Jakarta area, but also KAP in Depok or Bekasi or Tangerang. Increase awareness of all auditors in Public Accounting Firms (KAP) of the importance of maintaining an attitude of independence and professional skepticism in every audit task implementation through regular training or workshops to maintain the quality of decisions made during the audit.

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