

## THE EFFECT OF AUDITOR SKILLS, FORENSIC AUDITING, AND AUDITOR PROFESSIONALISM ON FRAUD DETECTION



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### Abstract

This study aims to examine whether the influence of Auditor Expertise, Forensic Audit, and Auditor Professionalism on Fraud Detection at the Public Accounting Firm. The type of research used in the study is Quantitative, with primary data sources that are data obtained directly without intermediaries by distributing questionnaires. The population of this study were auditors who worked at the Public Accounting Firm in the DKI Jakarta area. The sample was determined based on the survey method, so that the total respondents in this study was 119 respondents. Hypothesis testing using partial test (t-test) and simultaneous test (F-test). The test results prove that: Auditor Expertise, Forensic Audit, and Auditor Professionalism have a positive effect on Fraud Detection

**Keywords:** Auditor Skills, Forensic Audit, Auditor Professionalism, Fraud Detection

## INTRODUCTION

Rapid developments in accounting science and technology have had a major impact on society, offering a range of both obvious and hidden benefits (Ma'rifah & Setiawan, 2022). However, these developments have also given rise to new challenges, one of which is increased competition in the economy. In an effort to avoid losses and maximise profits at minimal cost, many businesses have resorted to unethical behaviour. This intense competition often leads to harmful practices, such as unfair business competition and even economic crimes.

This situation has triggered various forms of fraud and violations, which have the potential to cause serious consequences. Complex fraud is often undetectable by conventional financial audit procedures, as cases such as corruption, financial statement fraud, fraud, and asset misappropriation often require more advanced and unconventional examination techniques. To address this issue effectively, approaches such as big data analysis, computer forensics, and forensic intelligence are becoming increasingly crucial.

Fraud can occur in various sectors, both public and private. In the private sector, inspectors and auditors must have special skills and expertise to conduct in-depth investigations to identify and detect fraudulent acts. Auditors must understand the characteristics of each type of fraud in order to apply appropriate detection measures. Each type of fraud has unique characteristics, so the detection approach cannot be the same for all cases (Fauzi, 2020).

Creating a good control and governance system is a major challenge. The dynamic business environment and changes in government present many incentives and motives for corrupt practices. Therefore, it is important to continuously improve internal oversight and control systems, as well as apply a more integrated approach in fraud prevention and mitigation efforts. These efforts require cooperation between various parties, including the public and private sectors, as well as law enforcement agencies, to create a more transparent and accountable environment.

Financial statement manipulation is at the heart of the accounting scandal that has engulfed PT Indofarma Tbk (INAF). In the company's financial statements for the years 2020 to 2022, various forms of manipulation and concealment of important information were found, which ultimately misled shareholders and investors about the company's actual financial condition. The independent auditors from KAP Hendrawinata Hanny Erwin & Sumargo (Kreston HHES), who were tasked with auditing INAF's financial statements for that period, identified several significant issues that were overlooked or not disclosed publicly.

Auditors' skills encompass not only technical expertise but also non-technical skills (Agbata et al 2022). Technical skills include abilities related to specific audit techniques and procedures, which are acquired through structured technical training. Currently, the average number of technical training hours attended by auditors ranges from 41 to 80 hours per year. This training is important to ensure that auditors have in-depth knowledge of the latest audit standards and methodologies required to conduct audits effectively.

A solid combination of technical and non-technical skills is key to an auditor's effectiveness. Continuous training in both aspects not only improves auditors' technical abilities but also prepares them to face communication and managerial challenges that may arise during the audit process. To that end, audit organisations must ensure that their training

programmes cover these elements comprehensively to produce competent auditors who are ready to deal with a variety of complex situations.

Forensic accounting plays a crucial role in investigating financial crimes. This involves applying accounting principles in a legal context, both for resolving cases in court and out of court. In a corporate context, forensic accountants are involved in activities related to corporate finance, collaborating with stakeholders such as shareholders and government agencies. The main purpose of this involvement is to prevent fraud and misconduct in accounting practices.

With increasing demands to restore investor confidence and ensure transparency in corporate financial reporting, sound accounting practices and quality audits are essential. Therefore, forensic accountants must have in-depth accounting skills and extensive knowledge in economics, finance, banking, taxation, business, information technology, and law. This diversity of skills enables them to conduct comprehensive analyses and identify potential fraud more effectively.

For individuals to demonstrate professional work behaviour, they need to have a high level of professionalism. Research by Octavia et al (2020) reveals that professionalism has a significant positive influence on an auditor's ability to detect fraud. This means that the higher an auditor's professional skills, the more effective they are in identifying and dealing with fraud. Professional auditors have strong confidence in their profession, the ability to make independent decisions in the performance of audit tasks, and full responsibility without external pressure (Heni et al, 2020).

Therefore, maintaining and improving the level of professionalism is very important in audit practice. This ensures that auditors are not only able to perform their duties with integrity and competence but also contribute significantly to preventing and detecting fraud, which ultimately strengthens the success and credibility of the financial system and the reports produced.

This study was conducted because of previous research conducted by (Ma'rifah & Setiawan, 2022) entitled *The Influence of Forensic Auditing, Auditor Professionalism, and Organisational Commitment on Fraud Detection*. Their research focused on the relationship between forensic audit, auditor professionalism, and organisational commitment with fraud detection. They highlighted how these factors influence the effectiveness of identifying and preventing fraud.

## **LITERATURE REVIEW**

### **Theory of Planned Behavior**

The Theory of Planned Behaviour proposed by Ajzen (1991) is based on the assumption that humans are rational individuals who consider their behaviour and the consequences of their actions. This theory suggests that individual behaviour is shaped by intentions that are influenced by subjective norms, perceived behavioural control, and attitudes towards behaviour (Albarracín, 2021).

### **Attribution Theory**

According to Fritz Heider, as explained by (Mindarti, 2016), a person's behaviour can be understood through attribution theory. This theory helps in understanding how a person responds to events around them and how they associate certain reasons with those events.

Attribution theory also helps in understanding the relationship between behaviour, attitudes, and individual characteristics

### **Fraud Detection**

Fraud is defined as an illegal act committed by either internal or external individuals of an organisation with intent, for a specific purpose, to gain personal or group benefits, and cause loss, either directly or indirectly, to other parties (Supardi & Rahadjo, 2020).

### **Auditor Skills**

An auditor's ability to detect fraud is the skill or knowledge that an auditor possesses in performing their work based on their length of service or experience (Mariyana et al, 2021). This skill is very important because it ensures that the entire audit process is carried out thoroughly and accurately, so that the audit results obtained are not only accurate but also of high quality.

### **Forensic Audit**

Forensic audit is a scientific method in the field of accounting that combines investigative and analytical skills to conduct a thorough examination and collect concrete evidence to address fraud issues (Alamsyahbana et al, 2022). The results of this process are usually submitted to the legal domain to be used as a basis in legal proceedings related to the audit that has been conducted.

### **Auditor Professionalism**

A high level of professionalism applied in every profession, including accounting and auditing, is essential to ensure public trust in the quality and standards of services provided. A high level of professionalism reflects a commitment to integrity, transparency, and accountability, regardless of who the service provider is.

## **RESEARCH METHOD**

### **Research Design**

The research aims to analyse and obtain empirical evidence regarding the influence of auditor skills, forensic auditing, and auditor professionalism on fraud detection. This is a quantitative study using primary data obtained from the distribution of research instruments in the form of questionnaires. The questionnaires were developed by the researcher based on indicators for each variable using the theories of experts or previous researchers. The sample used in data collection consisted of auditors working at public accounting firms in the Jakarta area. The unit of analysis in this study was the individual level.

### **Data Collection Method**

In this study, the population studied was auditors working at Public Accounting Firms (KAP) in Jakarta. The population size is 119 auditors. The PAs used as samples in this study are those located in the Jakarta area. The technique used to determine the research sample is convenience sampling with the following criteria:

1. Auditors working at PAs in Jakarta
2. Respondents are not limited by their position as auditors at public accounting firms

The data source used in this study is the responses from the respondents. Data collection was conducted by distributing the research instrument (questionnaire) to 119 auditors. The research instrument in question is a research questionnaire containing

statements related to the research variables, namely the Influence of Auditor Skills, Forensic Audit, and Auditor Professionalism on Fraud Detection.

## RESULTS AND DISCUSSION

### Descriptive Statistics

Descriptive statistics are used to evaluate data by explaining the information that has been collected, without attempting to draw broad or general conclusions (Ghozali, 2019). Descriptive statistics provide a summary of data based on the mean, standard deviation, maximum, and minimum.

**Table 1.**  
**Descriptive Statistics Test**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Skills	119	1	5	4.42	.707
Forensic Audit	119	1	5	4.45	.647
Auditor Professionalism	119	1	5	4.52	.649
Fraud Detection	119	1	5	4.43	.671
Valid N (listwise)	119				

Source: SPSS 25 data processing

The results show that each respondent answered all the questions given for each variable, with a total of 119 respondents. For the Auditor Skills variable, the minimum (lowest) value obtained was 1 and the maximum (highest) value was 5, with a mean value of 4.42 and a standard deviation of 0.707. For the Forensic Audit variable, the minimum (lowest) value obtained was 1 and the maximum (highest) value was 5, with a mean of 4.45 and a standard deviation of 0.647. For the Auditor Professionalism variable, the minimum value obtained was 1 and the maximum value was 5, with a mean value of 4.52 and a standard deviation of 0.649. For the Fraud Detection variable, the minimum value obtained is 1 and the maximum value is 5, with an average (mean) of 4.43 and a standard deviation of 0.671.

These results show that respondents gave a minimum (lowest) score of 1 and a maximum (highest) score of 5, with an average (mean) score of 4, indicating that respondents agreed based on the indicators for each variable.

### Validity Test

A validity test provides an overview of the validity of a questionnaire (Ghozali, 2019). The validity test in this study was conducted on 119 respondents, using a significance level ( $\alpha$ ) of 5% or 0.05. To obtain the r table value, first find  $Df = N - 2 = 119 - 2 = 117$ , so that the r table value = 0.180. The data is considered valid if the calculated r value  $>$  r table and the significance value  $<$  0.05. The testing tool used is the Pearson product-moment correlation formula using the IBM SPSS Statistics 25 application.

**Table 2.**  
**Validity Test of All Variables**

Variable	No. Item	R Count	R Table	Information
Auditor Skills (X1)	X1.1	0.702	0.180	Valid
	X1.2	0.720	0.180	Valid
	X1.3	0.750	0.180	Valid
	X1.4	0.799	0.180	Valid
Forensic Audit (X2)	X2.1	0.680	0.180	Valid
	X2.2	0.758	0.180	Valid
	X2.3	0.753	0.180	Valid
	X2.4	0.630	0.180	Valid
	X2.5	0.672	0.180	Valid
	X2.6	0.599	0.180	Valid
	X2.7	0.702	0.180	Valid
Auditor Professionalism (X3)	X3.1	0.699	0.180	Valid
	X3.2	0.816	0.180	Valid
	X3.3	0.714	0.180	Valid
	X3.4	0.785	0.180	Valid
	X3.5	0.768	0.180	Valid
Fraud Detection (Y)	Y.1	0.710	0.180	Valid
	Y.2	0.637	0.180	Valid
	Y.3	0.676	0.180	Valid
	Y.4	0.703	0.180	Valid
	Y.5	0.771	0.180	Valid
	Y.6	0.732	0.180	Valid
	Y.7	0.675	0.180	Valid

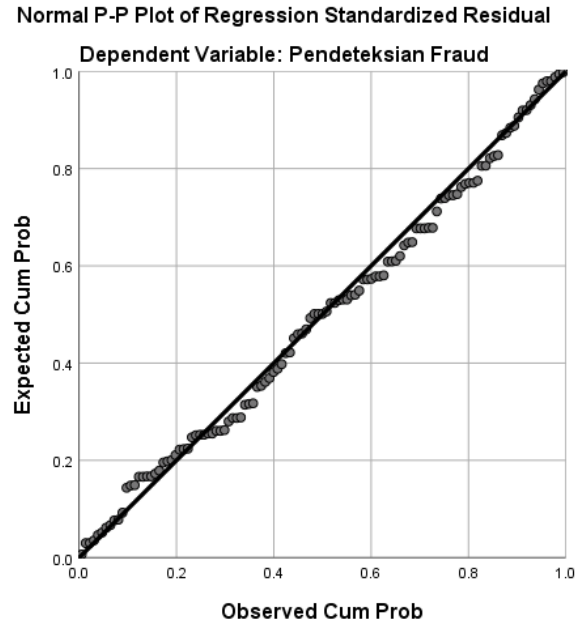
Source: SPSS 25 data processing

Based on the table above, it shows that all items are valid because the resulting coefficient is greater than 0.180. Therefore, there is no need to replace or delete the statements.

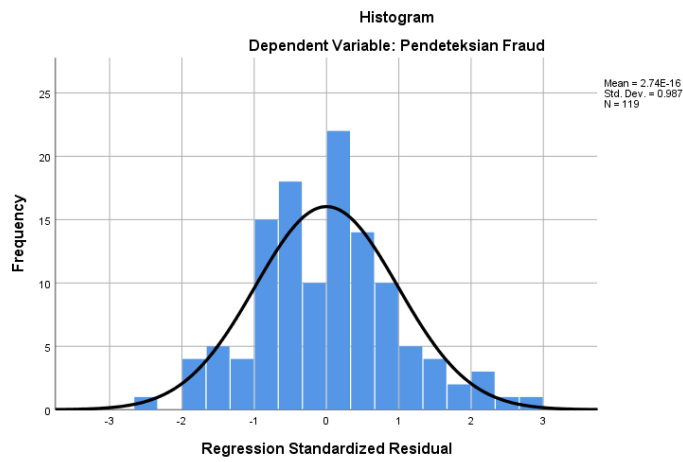
**Normality Test**

The normality test aims to see whether the residuals are normally distributed or not. The test results can be seen through graphical analysis and statistical testing (Ghozali 2019).

1. If the significance value is  $> 0.05$ , the distribution of the regression model is considered normal.
2. If the significance value is  $< 0.05$ , the distribution of the regression model is considered non-normal.



**Figure 1.**  
**Scatter Plot**  
Source: SPSS 25 data processing



**Figure 2.**  
**Histogram Graph**  
Source: SPSS 25 data processing

**Table 3.**  
**Kolmogorov Smirnov Test**

<b>One-Sample Kolmogorov-Smirnov Test</b>		Unstandardized Residual
N		119
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.49486404
	Most Extreme Differences	
	Absolute	.051
	Positive	.051
	Negative	-.048
Test Statistic		.051
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

Source: SPSS 25 data processing

From the table, it can be seen that the Sig. (2-tailed) value of 0.200 is greater than 0.05, proving that the data is normally distributed.

**Reliability Test**

A reliability test is a measure to assess the consistency of responses to each statement related to indicators and variables. If the responses remain stable over time, they can be considered reliable (Ghozali 2019). A variable can be considered reliable if Cronbach's alpha > 0.60. Based on the results of the Cronbach's alpha formula calculation using SPSS version 25, the reliability coefficient of the study is as follows:

**Table 4.**  
**Reliability Test Results Table**

<b>Variable</b>	<b>Cronbach's Alpha</b>	<b>Standar Reliabilitas</b>	<b>Information</b>
Auditor Skills	.730	0,60	Reliable
Forensic Audit	.813	0,60	Reliable
Auditor Professionalism	.813	0,60	Reliable
Fraud Detection	.828	0,60	Reliable

Source: Data processing using SPSS 25

Based on the table above, it can be seen that all statement variables have values that can be categorised as reliable, as they are greater than the Cronbach's alpha value of 0.60.

**Hypothesis Test**  
**Determination Test**

**Table 5.**  
**Coefficient of Determination**

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.889 <sup>a</sup>	.791	.785	1.514
a. Predictors: (Constant), Profesionalisme Auditor, Keterampilan Auditor, Audit Forensik				
b. Dependent Variable: Pendeteksian Fraud				

Source: SPSS 25 data processing

From the SPSS output table above, Summary of Coefficient of Determination Test, the coefficient of determination (R-squared) of 0.791 or  $0.791 \times 100 = 79.1\%$ , which means that the influence of the independent variables (X1, X2, and X3) on the dependent variable (Y) is 79.1%, and the remainder is influenced by other factors not examined by the researcher.

**F Test**

According to Ghozali (2019), the F test in this analysis serves to determine whether the independent variables (X) can simultaneously influence the dependent variable (Y).

1. If the significance value  $> 0.05 \rightarrow$  Accept H0, so H1 is rejected (not significant).
2. If the significance value  $< 0.05 \rightarrow$  Reject H0, so H1 is accepted (significant)

**Table 6.**  
**F-test**

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	996.601	3	332.200	144.881	.000
	Residual	263.685	115	2.293		
	Total	1260.286	118			
a. Dependent Variable: Pendeteksian Fraud						
b. Predictors: (Constant), Profesionalisme Auditor, Keterampilan Auditor, Audit Forensik						

Source: SPSS 25 data processing

Based on the SPSS test results, the significance value is  $0.000 < 0.05$ , indicating that there is a significant influence between Auditor Skills, Forensic Audit, and Auditor Professionalism on Fraud Detection.

**T-test**

The t-test is a statistical method used to test whether a particular independent variable significantly influences the dependent variable (Ghozali, 2019). The t-test allows us to evaluate the individual contribution of specific independent variables to the dependent variable, while controlling for the influence of other independent variables.

1. If the significance value  $> 0.05$  → Accept H0 So H1 is rejected (not significant).
2. If the significance value  $< 0.05$  → Reject H0 So H1 is accepted (significant).

**Table 7.**  
**t-test**

Model	Prediction Direction	B	Sig	Decision
(Constant)		2.435	0.84	
Auditor Skills	Positif	0.276	.035	Hypothesis accepted
Forensic Audit	Positif	0.579	.000	Hypothesis accepted
Auditor Professionalism	Positif	0.271	.008	Hypothesis accepted

Source: SPSS 25 data processing

- a. Auditor Skills has a significance value of  $0.035 < 0.05$  and a positive direction. Thus, auditor skills have a positive effect on fraud detection, so H1 is accepted and H0 is rejected.
- b. Forensic Audit has a significance value of  $0.000 < 0.05$  and a positive direction. Thus, a forensic audit has a positive effect on fraud detection, so H2 is accepted and H0 is rejected.
- c. Auditor professionalism has a significance value of  $0.008 < 0.05$  and a positive direction. Thus, professionalism has a positive effect on fraud detection, so H3 is accepted and H0 is rejected.

### **Skills have a positive effect on fraud detection**

Based on the significance value (Sig.) test result of  $0.035 < 0.05$ , the positive effect on the test results shows that the better the auditor's skills, the better they are at detecting fraud. Conversely, if the auditor's skills are poor, their ability to detect fraud will also be poor.

This result is supported by research conducted by Madzivire et al (2020), which shows consistent results with this study, namely that auditor skills have a positive effect on fraud detection. The results of this study are also consistent with the Theory of Planned Behaviour, which shows the attitude and behaviour of an auditor with the skills they possess in performing their work, so that all forms of assignments carried out, including fraud detection capabilities, can be applied effectively.

### **A Forensic Audit has a positive effect on fraud detection**

Based on the significance value (Sig.) test result of  $0.000 < 0.05$ , it can be interpreted that there is a significant influence between forensic audit and fraud detection. This proves that auditors have applied forensic audit well in accordance with their abilities and fields of expertise, enabling them to carry out fraud detection as part of their audit duties.

These results are supported by research conducted by Ma'rifah & Setiawan (2022) and Ihulhaq et al (2019), which revealed that forensic auditing has a significant and positive influence on fraud detection. The research findings align with the theoretical framework of the Theory of Planned Behaviour, which highlights the attitudes and behaviours of auditors in their ability to conduct forensic audits, thereby enabling optimal fraud detection.

### **Auditor professionalism has a positive impact on fraud detection**

Based on the significance value (Sig.) test result of  $0.008 < 0.05$ , it can be interpreted that there is a significant influence between Auditor Professionalism and Fraud Detection. This proves that auditors have applied professionalism in themselves while carrying out audit assignments so that fraud detection, which is one of the examinations, can be carried out properly.

This result is supported by research by Putri (2020) and Alfiar & Jaeni (2022), which revealed that professionalism has a significant and positive influence on auditors' ability to detect fraud. The research results obtained are in line with the theoretical basis of attribution theory, which shows the attitude and behaviour of an auditor with professionalism in carrying out their work. The professional attitude that auditors instill in themselves so that they can detect and uncover cases of fraud, which are still prevalent.

### **CONCLUSION**

Based on the results of the research and discussion obtained in the previous chapters, it can be concluded that:

1. Auditor skills have a positive effect on fraud detection.
2. Forensic auditing has a positive effect on fraud detection.
3. Auditor professionalism has a positive effect on fraud detection.

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