



## Determinant of Auditor Ability to Detect Fraud with Professional Scepticism as A Mediator Variable

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### Abstrak

Penelitian ini bertujuan untuk memperoleh bukti empiris mengenai pengaruh fraud risk assessment, time pressure, dan pelatihan terhadap kemampuan auditor dalam mendeteksi kecurangan melalui skeptisisme profesional sebagai variabel pemediasi. Populasi penelitian ini adalah Kantor Akuntan Publik (KAP) Kota Semarang. Teknik pengambilan sampel menggunakan teknik purposive sampling, dan diperoleh sampel sebanyak 44 auditor dengan menggunakan kuesioner. Teknik analisis data yang digunakan yaitu analisis regresi berganda dan uji sobel test. Hasil penelitian ini menunjukkan bahwa fraud risk assessment dan skeptisisme profesional berpengaruh positif, time pressure berpengaruh negatif, sedangkan pelatihan tidak berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan. Skeptisisme profesional mampu memediasi hubungan antara fraud risk assessment dan time pressure namun tidak mampu memediasi hubungan pelatihan terhadap kemampuan auditor dalam mendeteksi kecurangan. Kesimpulan pada penelitian ini adalah kemampuan auditor dalam mendeteksi kecurangan dipengaruhi oleh faktor eksternal seperti fraud risk assessment yang diberikan dalam penugasan audit serta adanya time pressure dalam penugasan audit tersebut.

### Abstract

This research is conducted to obtain the empirical evidence the influences of fraud risk assessment, time pressure, and training to the auditor's ability in detecting fraud through the professional scepticism as a mediating variable. The research's population is Public Accountant Firm in Semarang. The sampling technique applied in this research is purposive sampling technique. It is obtained the sample as many 44 auditors by using questionnaires. It uses multiple regression analysis and sobel test as the method of data analysis. The results of the research show that fraud risk assessment and professional scepticism have a positive, time pressure has a negative, influence whereas training doesn't give the influence to the auditor's ability in detecting fraud. Professional scepticism is able to mediate the relationship between fraud risk assessment and time pressure. However, it is unable to mediate the training relationship to the auditor's ability in detecting fraud. This research can be concluded that the auditor's ability in detecting fraud is influenced by the external factor such as fraud risk assessment that exists in the audit's assignment along with the existence of time pressure in that assignment.

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## INTRODUCTION

Fraud is a problem that often occurs in the presentation of financial statements. Fraud on the presentation of financial statements occurs considering that financial statements become the basis for decision-making for stakeholders (corporate leaders, shareholders, and government). The vulnerability of presenting financial statements to be manipulated by the management raises concerns for stakeholders. According to Kiswanto & Nurkhin (2013) assume the basic nature of a manager as human beings will tend to act opportunistically, namely prioritizing personal interests and this will lead to agency conflicts. This personal interest make management often ignores the interests of stakeholders. Auditor has an important role to either ensure financial statements regardless of misstatements by mistake or deliberate. Standards of fieldwork set out procedures for the completion of fieldwork, such as planning for activities to be done, adequate understanding of internal control and the collection of competent evidence obtained through inspection, observation, submission of inquiries, and confirmations as a basis for expressing an opinion on financial statements. A public accountant is also required to be able to maintain the trust of clients and users of financial statements outside the company, so that it can generate an appropriate auditor opinion and can be trusted by users of financial statements (Zu'amah, 2009).

The number of new fraud cases revealed to an entity which has been conducting its business for many years is an evidence of a lack of auditors' ability to detect a fraud act. This will affect public confidence in the ability of public accountants. The public expects the auditor to be able to disclose the existence of fraud in the financial statements of a company, but the fact that the auditor is sometimes unable to find the fraud because of the limitations in detecting the fraud (Amiruddin & Sundari, 2010). Cases of auditor failure to detect fraud have occurred in various countries, one of which is Satyam's case in 2009. Satyam is one of the largest technology companies in India, also known as "Indian's Enron" to commit fraud act by manipulating financial statements. Satyam commits a manipulation action in the form of reporting the amount of bank balance worth 53.6 billion dollars which 50.4 billion is a fictitious balance, fictitious interest receivables worth 3.76 billion dollars, understated value of debt worth 12.3 billion dollars, and overstated value of receivables worth 4.90 billion dollars in the quarter of September 2008. KAP of Price Waterhouse Coopers (PWC) as public accountant who is one of the big four KAP is unable to report fraudulent acts even though they have audited this company for eight years. The Security Exchange Committee (SEC) declares that PWC KAP fails to perform audit procedures in the form of a confirmation procedure related to cash balances and cash equivalents or Satyam receivables. PWC releases controls in the form of confirmation on the delivery and receipt of cash to the audit client. The fundamental thing violated by the PWC KAP is the low scepticism of easily believing in the assertions conveyed by Satyam's management.

The case above indicates that there is still many public accountants who have shortcomings in detecting fraud on the financial statements of a company. Research to determine the factors that may affect the ability of auditors in detecting fraud has been done before. Jaffar et al. (2008) state that the fraud risks assessment has a positive effect on the auditor's ability to detect fraud. However, research conducted by Jaffar et al. (2011) state that the fraud risk assessment does not affect the auditor's ability to detect fraud. Research conducted by Anggriawan (2014) states that time pressure negatively affects on the auditor's ability to detect fraud. The result of this study is in line with the study of Umri et al. (2015) but different from the result of research conducted by Pangestika et al. (2014) which states that time pressure does not affect the ability of fraud detection. Research conducted by Novita (2015) states that the training positively affects the auditor's ability to detect fraud. This result is different from the research of Hilmi (2011) which states that training does not affect the auditor's ability to detect fraud.

The results of previous research indicate the existence of inconsistency hence this research adds variable of professional scepticism as a mediator variable. Professional scepticism is used as a mediating variable given the results of previous studies suggesting that professional scepticism has a positive effect on the auditor's ability to detect fraud. Jaffar et al. (2008) state that the existence of high fraud risk assessment can positively affect on auditor's professional scepticism. Research of Anggriawan (2014) states that the presence of time pressure can affect on the decrease of an auditor's sensitivity level in the detection of fraud. Research of Carpenter et al. (2011) states that the intensive training that followed will have an effect on the increasing of auditor professional scepticism and can improve auditor ability in detecting fraud. This is also supported by research of Novita (2015) which states that professional scepticism is able to mediate the effect of training on the auditor's ability to detect fraud and research of Aminudin (2016) which states that professional scepticism is able to mediate the influence of fraud risk assessment on the auditor's ability to detect fraud.

The purpose of this study is to re-examine over the inconsistencies of previous research results about the effect of fraud risk assessment, time pressure, and training on the auditor's ability to detect fraud by adding professional scepticism as a mediating variable. Professional scepticism is alleged to be able to mediate the indirect relationship between variables of fraud risk assessment, time pressure, and training on the auditor's ability to detect fraud. This is because the three variables have an influence on professional scepticism of an auditor.

This study uses attribution theory and cognitive dissonance theory. Attribution theory is a theory that explains about the causes and motives associated with the behavior done by a person. Attribution theory was developed by Friezt Heider in 1958. Attribution theory explains that one's behavior is determined by a combination of internal forces and external forces. Internal forces is a factor that comes from within a person, while external forces is a factor that comes from the environmental situation (Lubis, 2010: 90). This theory is used considering that this study wants to examine the influence of external factors that may affect the auditor's ability to detect fraud such as fraud risk assessment, time pressure, and training.

The second theory in this research is cognitive dissonance theory. The theory of cognitive dissonance was developed by Leon Festinger in 1957. This theory says that humans basically like harmony, therefore humans will tend to take non-contradictory attitudes each other and avoid taking actions that are inconsistent with their attitudes. This theory can be helpful in predicting the tendency of attitude change and auditor behavior in performing audit assignment (Lubis, 2010: 83). Auditors in their assignments are required to take an opposite attitude to their personal attitudes, thereby making the auditors tend to change the opposite attitude to their personal attitudes in order to be in tune with actual behavior done. This theory is used given that although there are factors affecting the auditor's performance, professional scepticism must be maintained by an auditor in accordance with the standards of the public accounting profession.

Fraud risk assessment is one of the activities that should be performed by auditors in auditing assignments. Based on Section 316 of Public Accountant Professional Standards (SPAP), audits should specifically assess the risks of material misstatement contained in the financial statements as a result of fraud and are required to consider this risk assessments in designing the audit procedures undertaken. In accordance with attribution theory, the ability of auditors to conduct fraud risk assessment is an attribution of external factors. This is because the fraud risk assessment is done in the early stages of auditing and the result becomes the basis for the auditor in the audit assignment. Jaffar et al. (2008) find that fraud risk assessment has an effect on the auditor's ability to detect fraud. Auditors will further enhance their attention and ability to detect fraud when given high fraud risk assessment rather than low fraud risk assessment. A high fraud risk assessment will motivate the auditor to increase his sensitivity further to fraudulent signals. Kummer (2015) through his research states that the auditor is expected to conduct an appropriate fraud risk assessment considering that

fraud risk has a high detection level on fraud. According to Carpenter & Reimers (2015) when auditors feel sensitive to the risk of fraud, they will better identify the fraud resulting in a high fraud risk assessment.

H<sub>1</sub>: Fraud risk assessment positively affects to the auditor's ability to detect fraud

Time pressure is one of the external factors that auditors often encounter in audit assignments. Sososutikno (2003) states that time budget pressure is the situation shown for the auditor in carrying out the efficiency of time that has been compiled or there are very tight and rigid time and budget restrictions. The pressure of time will cause the auditor to be inadequate and ignore the small details relating to audit evidence (Anggriawan, 2014). However, small matters relating to audit evidence may affect the auditor's belief and ability to detect fraud. The existence of time pressure allows the auditor to reduce its compliance in following and performing audit procedures (Aisyah, 2012). In accordance with the theory of attribution, the time pressure becomes attribution of external factors that can influence auditor behavior in work. The existence of time pressure can degrade the performance of an auditor. Research of Braun (2000) states that the presence of time pressures influences the auditor's concerns that are concerned only with the primary task of collecting evidence rather than the underlying factors of fraud on the financial statements.

H<sub>2</sub>: Time pressure negatively affects on the auditor's ability to detect fraud

Education and training is one means to improve one's competence. According to Notoatmodjo (1998) auditor there is a difference between education and training. Education here is the long-term education or formal education that an auditor has gained. Short-term education is called training. Professional training is needed to improve the auditor's expertise, not only in the field of professional ethics but also in other areas that support the expertise and performance of an auditor (Noviyani & Bandi, 2002). In accordance with attribution theory, training is an attribution of external factors that can influence the success of auditors in detecting fraud. The results of Noviyani and Bandi's research (2002) indicate the need for training to build accountant success. Research result of Carpenter et al. (2011) states that intensive training will have a positive effect on the increasing attitude of professional scepticism that is very influential on the success in detecting fraud.

H<sub>3</sub>: Training has a positive effect on the auditor's ability to detect fraud

Professional scepticism is an attitude that includes a constantly questioning mind and evaluating critically audit evidence (SPAP 2013, SA Section 230). Auditors should think critically and not readily accept information from clients without identifying audit evidence. Without applying professional scepticism, the auditor will only find misstatements caused by mistakes only and it is difficult to find misstatements caused by fraud, since these actions will usually be hidden by the perpetrators (Noviyanti, 2008). In accordance with the theory of cognitive dissonance, dissonance will occur if the auditor has a high degree of confidence in the client, whereas the professional attitude of the auditor requires the attitude of professional scepticism in the assessment of audit evidence. Auditors who maintain a high professional scepticism attitude will try to reduce dissonance through the mind always to question something about the evidence or information he acquires. This can maintain objectivity in gathering audit evidence.

H<sub>4</sub>: Professional scepticism positively affects on the auditor's ability to detect fraud

Section 316 of the Public Accountant Professional Standard (SPAP) states that the audit should specifically assess the risks of material misstatement contained in the financial statements as a result of fraud and is required to consider these risk assessments in designing the audit procedures carried out. Jaffar et al. (2008) state that auditors will further enhance their attention and ability to detect fraud when given high fraud risk assessment rather than low fraud risk assessment. The auditor will experience cognitive dissonance if he has high trust to the client so that scepticism is low, but guidance from superiors and professional standards requires that auditors conduct fraud

risk assessments in facing fraudulent symptoms occur. Thus, based on the cognitive dissonance theory the auditor will change his attitude according to the guidance of the superior and the existing professional standards. The fraud risk assessment will emphasize to the auditor to be more careful in addressing a statement and information provided by the client as well as the risk assessment is also aimed at provide motivation to the auditor in charge of the field so as to generate a high scepticism on audit evidence examined (Aminudin, 2016).

H<sub>5</sub>: Fraud risk assessment positively affects the auditor's ability to detect fraud through professional scepticism

Time pressure makes the auditor must be able to estimate the time that is used to carry out auditing and time to collect audit evidence. According to Braun (2000) the presence of time pressure has an effect on the auditor's concern that only emphasizes the main task of collecting evidence rather than the underlying factors of fraud on the financial statements. In addition, the time pressure will cause the auditor not to be careful and ignore the small matters relating to audit evidence (Anggriawan, 2014). An auditor's professional demands to be able to audit the financial statements and be able to detect fraudulent actions in the presence of strict time limitation will lead to cognitive dissonance or inconvenience in the work. Time pressure may affect the auditor scepticism professional in the process of gathering audit evidence. Attamimi (2015) in the research, states that time pressure negatively affects on the attitude of auditor professional scepticism.

H<sub>6</sub>: Time pressure negatively affects the auditor's ability to detect fraud through professional scepticism

Professional training is needed to improve the auditor's expertise, not only in the field of professional ethics but also in other areas that support the expertise and performance of an auditor (Noviyani & Bandi, 2002). Training can improve the auditor's ability to detect fraud. According to Carpenter et al. (2011) states that intensive training will have a positive effect on the increasing attitude of professional scepticism that is very influential on the success in detecting fraud. Auditors will experience cognitive dissonance if they have a high trust to the client so that scepticism is low, but with intensive training, the auditor will be able to maintain a high scepticism in order to detect fraud. Thus, based on the theory of cognitive dissonance the auditor will change his attitude in accordance with the training owned. Fullerton & Durtschi (2004) states that if auditors more often attend training on fraud detection then some characteristics of auditor scepticism will increase, so that if auditors are more sceptical then auditors will further improve their ability to detect fraud.

H<sub>7</sub>: Training has a positive effect on the auditor's ability to detect fraud through professional scepticism

The framework for this research can be described as follows:

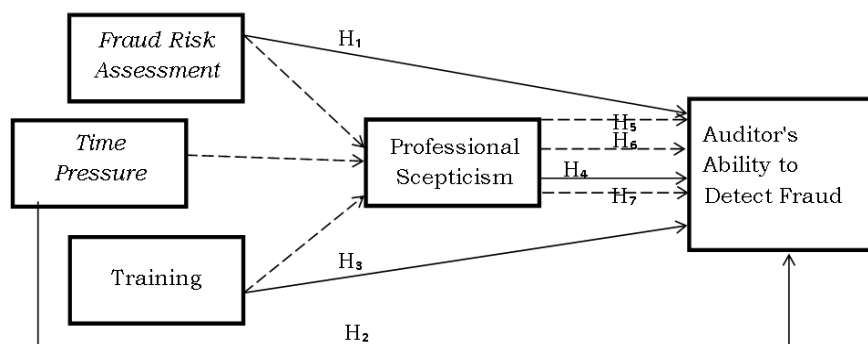


Figure 1. Theoretical Framework

**METHODS**

This research was a kind of quantitative research with primary data. Population in this research was Public Accounting Firm (KAP) in Semarang City. The sample of this research was all of the auditors working at Public Accounting Firm (KAP) in Semarang City. Sampling technique in this research used purposive sampling technique and obtained a sample of 44 auditors in accordance with the criteria presented in table 1.

**Table 1.** Criteria of Respondent

No	Criteria	Number
1.	Senior auditor, with the consideration or criteria was an auditor who had working experience or period of work at least 2 years as an auditor with the latest minimum education of S1 Accounting.	7
2.	A junior auditor who had a working period of at least 1 year and was willing to be a respondent with the latest minimum education of S1 Accounting	37
Total		44

The variables in the research were fraud risk assessment, time pressure, training, professional scepticism, and auditor ability in detecting fraud. This study would examine both direct and indirect influences through mediating variable. Variables, definitions of variables, and measurement indicators were presented in Table 2.

**Table 2.** Operational Definition of Variables

Variables	Definition	Indicator	Scale
Auditor's Ability to Detect Fraud	The process of discovering or determining an illegal act which may result in misstatements in a financial reporting done deliberately. ( Widyastuti and Pamudji, 2009)	1. Fraudulent symptoms related to corporate environment. Fraudulent symptoms related to records and accounting practices. Fraudulent symptoms related to factors that caused fraud. Fullerton and Durtschi (2004)	Likert
Fraud Risk Assessment	Assessment of the risk of material misstatements contained in the financial statements as a result of fraud. (SPAP section 316)	Separation of duties Authorization of transactions and activities Adequate documentation and records Physical control of assets and documents. Independent assessment of performance. Mangiri(2015)	Likert
Time Pressure	The situations shown for the auditor in carrying out the efficiency of time has been set	Auditor's attitude in utilizing audit time in the form of time utilization, time limitation, and audit report	

or there were very strict time and budget limitations. resulted.

	(Sososutikno, 2003)	Auditor's attitude in decreasing audit quality in the form of time limitation was a burden, proof was not maximal, and there was an audit agreement time. DeZoort & Alan (1997) yang developed by Putra (2012)	Likert
Training	Part of education which has purpose to improve the abilities and skills of a particular person or group of people. (Notoatmodjo, 1998)	Intensity of audit training that auditor followed. Intensity of seminar that auditor followed. Intensity of workshop followed by auditor. Intensity of the symposium that auditor followed. Intensity of tax brevet followed by auditor. Intensity of banking training followed by auditor. Cholifah (2010) in Hilmi (2011)	Interval
Professional Scepticism	Attitudes that include minds that were always questioning and critically evaluating audit evidence. (SPAP 2011, SA section 230.05)	Interrogative. Prudence. Made decisions Curiosity. Interpersonal understanding. Confidence. Trust Hurt, Eining and Plumee (2003) in Fullerton and Durtschi (2004).	Likert

Source: Summary of previous research

Technique of taking data in this research used questioner. Data analysis technique used in this research was multiple regression analysis by using program of IBM SPSS Statistic 21 and application of Sobel Test Calculator for the Significance of Mediation. The mediating variable could be said to be able to mediate if the test statistical sobel value was more than 1.96 with a probability value less than 0.05. This study used instrument test consisting of validity test and reliability test to examine the quality of questionnaires distributed to respondents. Classical assumption tests such as normality test, heteroscedasticity test, and multicollinearity test were conducted as a requirement for performing multiple regression equations. The test consisted of determination coefficient test ( $R^2$ ), simultaneous test (F test), and partial test (t test).

**RESULTS AND DISCUSSIONS**

Variable descriptions were used to give an overview of the characteristics of research variables and respondent demographics. Description of the variable could also describe the respondent's criteria related to research variables. The result of Descriptive Descriptive data by using Microsoft Excel was presented in Table 3.

**Table 3.** Description of Research Variables

Variables	Highest Frequency	Percentage	Criteria
Ability to Detect Fraud	15 from 44 respondent	34.09%	Good
Fraud Risk Assessment	17 from 44 respondent	38.64%	Pretty Good
Time Pressure	14 from 44 respondent	31.82%	Very Burdened
Training	24 from 44 respondent	54.55%	Not Good
Professional Scepticism	20 from 44 respondent	45.45%	Sceptic

Source: Data processing, (2017)

The result of validity testing in this study showed the r count value of all items of the variable statement was greater than r table of 0.251 which could be interpreted that the statement item of each variable was valid with a significance value less than 0.05. The results of reliability testing in this study showed the value of Cronbach Alpha of all variables more than 0.7. The variable could be declared reliable if it had Cronbach Alpha more than 0.7 (Ghozali, 2013: 47). This indicated that the instruments in this study were reliable.

The results of normality test by using Kolmogorov-Smirnov test showed the significance value of all variables was  $0.545 > 0.05$  which could be interpreted that the data of this research was normally distributed. The result of multicollinearity test showed the value of variance inflation factor (VIF)  $< 10$  and tolerance  $> 0.10$  which could be interpreted that there was no symptom of multicollinearity in the regression model. The result of heteroscedasticity test using Glejser test showed significance value above 0.05. This could be interpreted that the independent variable was not significantly affect the dependent variable and regression model was free from symptoms of heteroscedasticity.

The result of determination coefficient test showed Adjusted R Square value for the influence of fraud risk assessment, time pressure, and training on professional scepticism was 28.4%. This showed that the variables were able to explain 28.4% professional scepticism variable. The result of determination coefficient test showed Adjusted R Square value for the influence of fraud risk assessment, time pressure, training, and professional scepticism on the auditor's ability to detect fraud by 56.1%. This showed that the variables were able to explain 56.1% of auditor ability variable in detecting fraud.

Hypothesis testing directly on this research was through multiple regression analysis. Summary of research results were presented in Table 4



**Table 4.** Summary of Research Results

Hypothesis	Regression Coefficient Value (B)	Result ( $\alpha = 0,05$ )	Explanation
H <sub>1</sub> Fraud Risk Assessment positively affected on the auditor's ability to detect fraud	0.525	0.015 < 0.05	Accepted
H <sub>2</sub> Time Pressure had a negative effect on the Auditor's Ability to Detect Fraud	-0.728	0.045 < 0.05	Accepted
H <sub>3</sub> Training had a negative effect on the Auditor's Ability to Detect Fraud	0.209	0.356 > 0.05	Rejected
H <sub>4</sub> Professional Scepticism had a negative effect on the Auditor's Ability to Detect Fraud	0.618	0.000 < 0.05	Accepted

Source: Results of Data of SPSS (2017)

Hypothesis testing to know the mediation effect of professional scepticism variable was done through the application of Sobel Test Calculator for the Significance of Mediation. Summary of mediation effect test results were presented in Table 5.

**Table 5.** Summary of Sobel Test Results

Hypothesis	Sobel Test Statistic	Probability	Explanation
H <sub>5</sub> Fraud Risk Assessment positively affected on the auditor's ability to detect fraud through Professional Scepticism	2.97946883	0.001 < 0.05	Accepted
H <sub>6</sub> Time Pressure negatively affected on the auditor's ability to detect fraud through Professional Scepticism	-2.16431460	0.015 < 0.05	Accepted
H <sub>7</sub> Training positively affected on the auditor's ability to detect fraud through Professional Scepticism	0.11153151	0.455 > 0.05	Rejected

Source: Result of Sobel Test (2017)

The result of the research showed that the first hypothesis, fraud risk assessment had a significant positive effect on the auditor's ability to detect fraud was accepted. This testing had a positive direction that could be interpreted that the higher fraud risks assessment. It would affect the increasing ability of auditors in detecting fraud. This was because the high fraud risk assessment would motivate auditors to increase further their sensitivity to the indication of fraud considering the high fraud risk assessment indicated that the client was vulnerable to commit fraud. This was in accordance with the theory of attribution which stated that a person's ability or behavior was influenced by internal and external factors. Fraud risk assessment was an external factor because in the early stages of auditing, the auditor should provide a risk assessment that would be used as the basis when carrying out the audit task by requiring other factors such as financial statements, management assertions, and other procedures. This was in accordance with research of Jaffar et al. (2008) which stated that the fraud risk assessment had a positive effect on the auditor's ability to detect fraud. Jaffar et al. (2008) added that auditors would further increase their attention and ability to detect fraud when given high fraud risk assessment rather than low fraud risk assessment.

The results of the research showed that the second hypothesis, time pressure had a significant negative effect on the auditor's ability to detect fraud was accepted. This testing had a negative direction which could be interpreted that the existence of time pressure could decrease the ability of auditors in detecting fraud. This could happen because auditors were required to be able to detect any misstatement caused by false and fraud factors, but the auditor was burdened with time limitation in the audit assignment.

This was consistent with the theory of attribution which stated that one's ability or behavior was influenced by internal factors and external factors. Time pressure was an external factor given the time pressure as one of the situations often encountered by the auditor in the assignment of the audit. According to Braun (2000) the presence of time pressure had an effect on the auditor's concern that only emphasized the main task of collecting evidence rather than the underlying factors of fraud on the financial statements. In addition, the time pressure would cause the auditor not to be careful and ignored the small matters relating to audit evidence (Anggriawan, 2014).

The results of the research showed that the third hypothesis, the training had a significant positive effect on the auditor's ability to detect fraud was rejected. This testing had a positive direction that could be interpreted that the training had a positive influence on the auditor's ability to detect fraud, but the result was not significant. This was because the auditor's level of awareness was still in the not good criteria and based on the results of respondents' answers on the research questionnaire showed the average auditor's participation in the training program was only 1-3 times which could be interpreted also the auditor not yet fully had high awareness to follow the training program.

This was consistent with the theory of attribution that stated that a person's ability or behavior was influenced by internal factors and external factors. Training was an external factor in the form of means to improve a person's ability specifically. The test results showed a positive direction that could be interpreted that training was one means to improve the ability of the auditor. This result was in accordance with the study of Hilmi (2011) which stated that training did not affect the auditor's ability to detect fraud. Hilmi (2011) added that training could not be measured only by quantity but also on quality.

The result of the research showed that the fourth hypothesis, professional scepticism had a significant positive effect on the auditor's ability to detect deception was accepted. This testing had a positive direction that could be interpreted that the higher professional scepticism of an auditor, it would affect the increased ability of auditors in detecting fraud. This was because in accordance with professional standards, the auditor should be able to maintain the attitude of professional scepticism. Sceptical attitude was needed by the auditor because with this attitude the auditor was not easy to trust all assertions submitted by the client before obtaining competent evidence.

This corresponded to the theory of cognitive dissonance. This theory explained that a person preferred alignment between attitude and behavior. This showed that professional scepticism must be maintained by the auditor during his audit assignment. Without applying professional scepticism, the auditor would only find misstatements caused by mistakes only, and it was difficult to find misstatements caused by fraud because the tendency of fraud would usually be hidden by the perpetrator (Noviyanti, 2008).

The result of the research showed that the fifth hypothesis, fraud risk assessment had a positive and significant effect on the auditor's ability to detect fraud through professional scepticism was accepted. This testing had a positive direction which could be interpreted that professional scepticism variable was able to mediate the relationship between fraud risk assessment variable to auditor ability in detecting fraud. This was because when the auditor set a high fraud risk assessment, auditors' professional scepticism would also increase given a high fraud risk assessment

indicated the client entity was vulnerable to commit fraud. It could also have an effect on improving the auditor's ability to detect fraud.

This was in line with the theory of cognitive dissonance. This theory explained a person preferred alignment between attitude and behavior. The auditor would experience cognitive dissonance if the auditor had high confidence to the client so that his scepticism would decrease. The higher the fraud risk assessment provided, it would affect the scepticism attitude of the auditor to be more sensitive to fraudulent symptoms and may affect the auditor's ability to detect increased fraud. Noviyanti (2008). which stated that the fraud risk assessment affected on scepticism in detecting fraud in accordance with the high and low estimation given. This showed that the higher the fraud risk assessment, the higher the professional scepticism of an auditor in detecting fraud.

The results of the research showed that the sixth hypothesis, time pressure had a negative and significant effect on the auditor's ability to detect fraud through professional scepticism was accepted. This testing had a negative direction that could be interpreted that professional scepticism variable was able to mediate the relationship between time pressure variable on the ability of auditors in detecting fraud. This was because with the existence of time pressure, the auditor was more focused on completing the audit task and ignored the small factors that may indicate the act of fraud. This indicated that the level of auditor professional sensitivity or scepticism may decrease and may affect the decrease in auditor's ability to detect fraud.

This was in line with the theory of cognitive dissonance. This theory explained a person preferred the harmony between attitude and behavior. However, in reality, people were often forced to perform behavior that was not in accordance with his attitude (Noviyanti, 2008). Discrepancies between attitudes and behaviors would occur when auditors were required to maintain professional scepticism in audit assignments, but the auditor was oppressed by time constraints. This was in accordance with research of Anggriawan (2014) which stated time pressure negatively affected on the auditor's ability to detect fraud. Anggriawan (2014) added that time pressure would cause the auditor to be inadequate and ignored the small matters relating to audit evidence.

The result of the research showed that the seventh hypothesis, the training had a positive and significant effect on the auditor's ability to detect fraud through professional scepticism, was rejected. This testing had a positive direction that could be interpreted that the relationship of training variable on the auditor's ability to detect fraud through professional scepticism had a positive but not very significant effect. This showed that training could improve an auditor's scepticism that positively affects his ability to detect fraud.

This was in line with the theory of cognitive dissonance. This theory explained a person preferred alignment between attitudes and behaviors. The training was expected to maintain the attitude of the auditor's professional scepticism even though the auditor had high confidence to the client. This could improve the auditor's ability to detect fraud when the auditor was able to maintain professional scepticism. Carpenter et al. (2011) stated that intensive training would have a positive effect on the increasing attitude of professional scepticism that was very influential on the success in detecting fraud. Fullerton & Durtschi (2004) also stated that if auditors more often attended training on fraud detection then some characteristic of auditor scepticism would increase, so if auditor more sceptical then auditor would further improve his ability to detect fraud. This result was not significant because the level of auditor awareness still in not good criterion and based on answer result of the respondents in the research questionnaire showed that the average of auditor participation in the training program was only 1-3 times. This could be interpreted also the auditor not yet fully had high awareness to follow the training program in each training field with the average working duration 1-3 years.

## CONCLUSIONS

The results of research based on testing that has been done show that the fraud risk assessment and professional scepticism have a significant positive effect on the auditor's ability in detecting fraud. Time pressure has a significant negative effect on the auditor's ability to detect fraud. The training has no significant effect on the auditor's ability to detect fraud. Professional scepticism is able to mediate the relationship between fraud risk assessment and time pressure but is unable to mediate the training relationship to the auditor's ability to detect fraud. The results of the questionnaires show that the intensity of the training followed by the average auditor is still low and it is necessary to keep improving the ability possessed by following the training. Further research is expected to develop this research by adding other variables that also have an influence on the auditor's ability in detecting fraud. Suggestions related to training variable, it is hoped that further research will use other measurement indicators better and not only limited to the quantity of training but also on the quality.

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