

THE EFFECT OF WORKLOAD, PROFESSIONAL SKEPTICISM,  
AUDIT EXPERIENCE, AND KNOWLEDGE ON AUDITOR'S  
ABILITY TO DETECT FRAUD



**Script**

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## COMPREHENSIVE EXAM APPROVAL LETTER

THE EFFECT OF WORKLOAD, PROFESSIONAL SKEPTICISM, AUDIT  
EXPERIENCE, AND KNOWLEDGE ON AUDITOR'S ABILITY TO DETECT  
FRAUD

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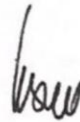


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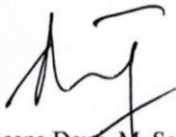
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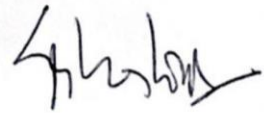
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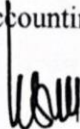
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## MOTTO

“Knowing Is Not Enough; We Must Apply. Wishing Is Not Enough; We Must Do.”

– Johann Wolfgang Von Goethe

"If you look to others for fulfillment, you will never be fulfilled. If your happiness depends on money, you will never be happy with yourself. Be content with what you have; rejoice in the way things are. When you realize there is nothing lacking, the world belongs to you."

– *Lao Tzu*

## **PREFACE**

Praise and thank to Allah SWT for the blessing and mercy so author can finally complete this thesis research entitled, “The Effect of Workload, Professional Skepticism, Audit Experience, and Knowledge on Auditor’s Ability to Detect Fraud.” This thesis is intended as one of the requirements for the examination in order to obtain a Bachelor of Economics degree program (S-1) Accounting Department, Faculty of Economics, Sriwijaya University.

My sincere appreciation to many parties who have help me to finish the script. Therefore, author would like to express gratitude to:

1. **Mr. Prof. Dr. Ir. H. Anis Saggaff, MSCE** as Rector of Sriwijaya University.
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Finally, the author realizes that in the preparation and writing of this thesis is still far from perfection. Therefore, the writer needs criticism and suggestions as the writer's input and really hope that this thesis can be useful and useful for various parties who need it.

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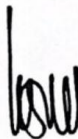


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## ABSTRACT

### **The Effect of Workload, Professional Skepticism, Audit Experience, and Knowledge on Auditor's Ability to Detect Fraud**

**By:**

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This study aims to analyze and test empirically: whether factors of workload, professional skepticism, audit experience, and knowledge affect auditor's ability to detect fraud. The theory used in this research is Attribution Theory. The population in this study were auditors who worked at Public Accountant Firm in Palembang. The sample used in this study is quantitative descriptive methods. Data on this study were obtained primarily through questionnaires. This study used multiple regression method. Previously, the data is tested with normality test, multicollinearity test, and heteroscedasticity test. The results of this study indicate that workload and audit experience have a significant effect on auditor's ability to detect fraud. However, professional skepticism and knowledge have no significant effect on auditor's ability to detect fraud.

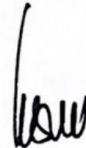
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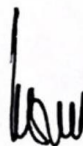
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## ABSTRAK

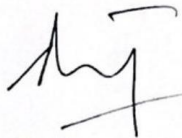
### **The Effect of Workload, Professional Skepticism, Audit Experience, and Knowledge on Auditor's Ability to Detect Fraud**

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Penelitian ini bertujuan untuk menganalisis dan menguji secara empiris: apakah faktor beban kerja, skeptisisme profesional, pengalaman audit, dan pengetahuan mempengaruhi kemampuan auditor dalam mendeteksi kecurangan. Teori yang digunakan dalam penelitian ini adalah Teori Atribusi. Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik di Palembang. Sampel yang digunakan dalam penelitian ini menggunakan metode deskriptif kuantitatif. Data pada penelitian ini diperoleh melalui kuisioner. Penelitian ini menggunakan metode regresi berganda. Sebelum dianalisis, data diuji dengan uji normalitas, uji multikolinieritas, dan uji heteroskedastisitas. Hasil penelitian ini menunjukkan bahwa beban kerja dan pengalaman audit memiliki pengaruh signifikan terhadap kemampuan auditor untuk mendeteksi kecurangan. Namun, skeptisisme profesional dan pengetahuan tidak berpengaruh signifikan pada kemampuan auditor untuk mendeteksi kecurangan.

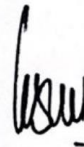
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# **CHAPTER I**

## **INTRODUCTION**

### **1.1. Research Background**

A financial statement is the final result of the process of recording financial transactions of a company that shows the financial condition of the company in one accounting period and is a general description of the performance of a company. This financial statement recorded by the company management which could make a misstatement and fraud. The presentation of financial statements must be completely free from material misstatements and financial statements prepared by following accepted General Accounting Standards. To ensure that, it requires auditing service that can evaluate financial statements. Auditing financial statements need to be done by the party that is considered objective and independent that is auditor, it is important to influence the quality of financial statement information that relevant and trustworthy for the users. In conducting an audit of financial statement, the role of an auditor is assessing fairness the financial statements presented, ensure that financial statements are under the General Accounting Standard (Adnyani, Atmadja, & Herawati, 2014).

According to audit standards, the factors that distinguish errors and fraud are the underlying actions, whether errors in financial statements occur because of intentional actions or unintentional actions. The auditor's role is the appropriate financial statement so that users of financial statements will trust financial statements that will fool them (Anggriawan, 2014). Fraud has a different meaning towards mistakes. Mistakes or errors can be interpreted as accidental mistakes,

while intentional errors are fraudulent actions. Fraud has negative impacts on public trust in the company. This action generally occurs because of the pressure to commit fraud to take advantage of opportunities. It can be done in various ways, by getting around the system is the most common thing. This action is often carried out to gain benefits for an organization carried out both by people inside and outside the organization. But fraud is often carried out by human resources within the company so that the impact can be detrimental to the company (Sukadwilinda; Ratnawati, 2013).

The problem that will also arise is that auditors have limitations in detecting fraud. The limitations of the auditor will cause a gap or expectation gap between auditor service users who hope that the auditor can provide confidence that the financial statements presented do not contain misstatements and have reflected the actual situation (Anggriawan, 2014).

Fraud is carried out in various ways, many cases of accounting manipulation that have serious effects involving well-known public accounting firms. International case examples are the case of World Com, Adelphia Communications Corp, Tyco and MFS's Premium Income Fund. Then the national scale case, namely the case of Kimia Farma, Lippo Bank, Global International Bank Tbk which occurred in 2008 which manipulated financial reports and auditors was considered to have failed to detect fraud and was proven to be involved in fraud. As well as the Citibank case in 2011, which was a burglary of customer funds by employees, the auditor was also considered to have failed to detect fraud.

Other cases of auditors' inability to detect fraud are the Enron case in the United States involving Adersen and Co and the PT. KF case involving Hans

Tuanakotta and Mustofa. In 2001 Enron was awarded a magazine and Fortune as the most innovative company for 6 years in a row (1996-2001) and Enron's total assets at that time reached USD 60 billion and revenues approached USD 101 billion. In December of the same year, Enron filed a bankruptcy petition to the court, making it the biggest and most complex bankruptcy in US history. At that time it was revealed that there were more than one billion dollars of unreported corporate debt, which Adersen Co. was unable to detect and disclose. Enron's bankruptcy had a surprising impact, namely the collapse of Arthur Andersen who became an independent auditor of Enron's financial statements (Biksa & Wiratmaja, 2016).

Based on the cases that have been explained before, it caused public opinion, reduce public trust, and have an impact on the auditor's credibility with responsibility and the ability to detect fraud in a company. In detecting fraud, auditors have different abilities, which are caused by several factors, such as different levels of auditory experience, different skepticism, workload faced, and knowledge owned. Nasution & Fitriany (2012) states that the auditor's workload can be seen from a large number of clients that must be handled by an auditor with the limited time auditor to complete the audit. With a high workload, an auditor may receive an explanation from the client without having to search for deeper information on the audit evidence obtained (Nasution & Fitriany, 2012). Based on the statement above, means that the high workload will reduce the ability of auditors to detect fraud of a company.

A skeptical auditor will not take for granted an explanation from the client but will ask questions for reasons, evidence and confirmation of the object in

question. Without applying professional skepticism, auditors will only find misstatements caused by mistakes and it is difficult to find misstatements caused by fraud, because fraud will usually be hidden by the suspected person. According to Noviyanti, (2008), the low skepticism that auditor has can cause failure to detect fraud. Because of the failure in detecting fraud, public distrust on auditor's ability will arise. And also it will harms the public accounting firm economically, along with loss of creditor trust and investors in the capital market.

Audit experience is indicated by hours of flying auditors in doing audit procedures related to giving an opinion on the audit report. Experience is the length of time and the number of assignments done by the auditors in conducting a good financial statement audit. Experienced auditors must also have done a lot of audit assignments, so they would have cases of fraud and have extensive knowledge and good thinking to detect fraud. Experienced auditors tend to have good ability to detect fraud (Winantyadi & Waluyo, 2014).

According to Bonner & Lewis (1990) on Wardhani (2014), knowledge and ability to solve problems are important criteria in the auditor's performance expertise. Both of these skills can be the strength of an auditor in solving fraud problems. Someone who does the job according to the knowledge they have, will give better results than those who do not have enough knowledge in their duties. With the new knowledge and strong ability to solve problems, there will be a great opportunity for auditors to overcome fraud problems that occur in the company. Lack of internal auditor's knowledge and understanding of fraud often occur, and lack of knowledge of effective procedures to detect fraud makes it difficult for an internal auditor to do his job. Each fraud cases has its own characteristics, so to be

able to detect fraud that might arise in the company is a bit difficult (Wokas & Karamoy, 2015).

In this research, the author uses attribution theory because the author will conduct an empirical study to find out the factors that influence the auditor ability on detecting fraud. Attribution theory discusses the factors that cause an event, whether it happens because of internal or external factors, such as the personal characteristics of the auditor itself. Basically, the personal characteristics of an auditor are one of the determinants of the quality of audit results to be carried out because it is an internal factor that drives a person to carry out an activity. In this research, attribution theory is used to explain how the influence of internal auditor factors is auditor professional skepticism, audit experience, and knowledge, while external factors namely workload can affect the ability of auditors to detect fraud. As explained above where the four things above are factors that encourage an auditor to achieve the effectiveness of the implementation of audit procedures in disclosure fraud.

Previous research that was referred to in this study was by Tirta (Supreme Audit Agency / BPK, Jakarta) and Sholihin (2004) whose research was entitled "The Effects of Experiment and Task-Specific Knowledge on Auditors' Performance in Assessing A Fraud Case". The difference between this research and the previous research is that the previous research method uses qualitative data, while this study uses quantitative data. The workload variable was chosen to find out how far the influence of the amount of work that must be done by an auditor, such as the large number of audit examination requests and audit services offered by Certified Public Accounting (CPA) Firm. While professional skepticism was

chosen because to find out how far the influence of the attitude of questioning mind, alert to conditions that may be indicated as misstatements, and the importance of assessment of audit evidence, as mentioned on State Finance Audit Standards (SPKN) 01 paragraph 30 (2007) that requires auditors to have professional skepticism. The auditor's experience variable was chosen to find out how far the experience influences the CPA Firm in Palembang so far in detecting audit fraud. Whereas the Knowledge variable was chosen because to find out how far the knowledge influence of fieldwork standards and the extent of the scope of auditing tasks along with the development of the client company and the complexity of audit examinations. The research object on the previous research sample was UGM students majoring in accounting who had no audit experience and BPK RI employees who worked less than two years who had experience in auditing and had received training on fraud. While this research is a study of the perceptions of auditors who work in public accounting firms in Palembang.

The victims of fraud and embezzlement of funds endure a huge material and moral losses for an organization. There were many cases of embezzlement of funds and in some organizations were delays in auditors detecting them, especially in Palembang in according to Palembang Contributor, Aji YK Putra on Palembang Kompas News. Experience and knowledge are important components in audit work, as well as workload and professional skepticism. Then the way a junior auditor and an experienced auditor will not be the same in responding to information that will be used in consideration or to analyze the judgment.

Based on the descriptions above, author interested to answer some questions about factors influencing auditor's ability to detect fraud. This research is motivated



by many cases that occur on auditors at Public Accountant Firm, and the inconsistent research results regarding factors influencing auditor's ability to detect fraud, therefore further research is needed.

## **1.2. Problem Formulation**

Based on the background that has been explained before and the results of previous studies that vary, the author is interested in researching the fraud. This research will have the following problem formulation:

1. How does the workload influence the auditor's ability to detect fraud?
2. How does professional skepticism influence the auditor's ability to detect fraud?
3. How does the auditor's audit experience influence the auditor's ability to detect fraud?
4. How does the auditor's knowledge influence the auditor's ability to detect fraud?

## **1.3. Research Objective**

From the problem formulation that has been mentioned before, then the purposes of this research are as follows:

1. To analyze the effect of workload on auditor's ability to detect fraud.
2. To analyze the effect of professional skepticism on auditor's ability to detect fraud.
3. To analyze the effect of auditor's audit experience on auditor's ability to detect fraud.

4. To analyze the effect of auditor's knowledge on auditor's ability to detect fraud.

#### **1.4. Research Contribution**

1. Theoretically

This study is expected to become used as a reference for the further researchers who are interested to examine auditor's ability to detect fraud.

2. Practically

1. For CPA Firm

Authors hope this study could help auditors to determine actions should be taken to increase the ability to increase fraud to the auditor.

2. For academics

This study is expected could give insight and knowledge about the effects of work, professional skepticism, audit experience, and knowledge on the auditor's ability to detect fraud.

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