

THE INFLUENCE OF SKEPTISM, AND TIME PRESSURE ON THE AUDITOR'S ABILITY TO DETECT FRAUD WITH THE AUDITOR'S EXPERIENCE AS A MODERATION VARIABLE

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ABSTRACT

This research analyzes influence skepticism professional , and pressure time to internal auditor capabilities detect fraud with experience as variable moderation . This research uses office auditors accountant public (big four) as subject study with amount sample a total of 240 auditors were determined with using purposive sampling. This research uses primary data, where method data collection is carried out with do spread questionnaire . Statistical methods used For test hypothesis is with using Structural Equation Model (SEM). Research results shows (1) Skepticism influential positive and significant to auditor's ability to detect cheating . (2) Pressure time influential negative to auditor's ability to detect cheating . (3) Experience strengthen in moderate influence skepticism to auditor's ability to detect cheating . and (4) Experience strengthen in moderate influence pressure time to auditor's ability to detect cheating. Currently still lack of study about connection these variables with use the role of the office auditor accountant public big four as subject his research . This research also provides contribution theory with give understanding about How practice skepticism , pressure time can influence Fraud detection by an auditor , especially auditors who work in offices accountant public big four .

Keywords: *Skepticism, Pressure Time, Experience, Detect Cheating*

INTRODUCTION

Auditing is a systematic process is carried out For can acquire and evaluate evidence report financial statements presented by management compan. Company goals in do inspection so that you can determine and report level suitability between statements the with criteria - criteria that have been set and report results statement the to interested party . Report quality finance is report finances are not contain risk information . Risk the information in question is possibility that the information contained in report finance No True , or not complete nor contains bias (Rahayu, 2018). Currently in Indonesia, up to with June 2023 recorded A total of 866 companies are listed on the Indonesian Stock Exchange as company goes public, listed increase as many as 41 issuers new since end of 2022. Increasingly development these companies go public make profession accountant public the more needed in the business world For confirm and evaluate fairness on report financials presented by the company , free from all form of misstatement material Good Because mistakes or errors cheating (fraud). The more Lots companies that have gone public appear result various case cheating is also increasing complex with increasingly types and methods develop . Implementation of audits by profession accountant public or auditors, no only oriented towards payment

of fees from clients , but also for interest party third that is public nor various the owning party interest to report finance .

Fraud in reporting finance (fraud) has serious consequences to holder interest user reporting finance (Beasley et al., 2010). With Thus , the auditor is requested For plan their audit For give confidence adequate in detect fraud (PCAOB, 2010). On some study previously show that Still rarely an auditor detects fraud although the incident Keep going increasing (Nallareddy and Ogneva, 2017). It happened cheating is not can detected by auditing can give detrimental effects for user report finance . Various audit cases that occur , one of which is quite famous and impactful Enough significant to trust public is the Enron case involved office accountant public Arthur Andersen. Report Enron's financials stated reasonable without exception by the office accountant public Arthur Andersen, however public Then shocked with news Enron Corp went bankrupt on December 2 2001. In the Enron case there were case manipulation report finance with book profit amounting to 600 million US dollars. Although company currently experience loss . With the help of Arthur Andersen who has reputation tall in profession accountant , Enron is capable hide obligations and losses resulting from them so that profit in report profit make a loss will bubbled up and at the end raise price the shares .

In Indonesia they also have it Lots record footsteps related case cheating (fraud). Based on data released by *the Association of Certified Fraud Examiner (AFCE)* Indonesia Chapter in 2019, there were 239 fraud cases consisting of of 16 cases corruption , 50 cases misuse of assets and 22 cases of fraud reports finance. Fact data the causing total loss as a result of the fraud experienced almost reached 900 billion rupiah. Fraud case report finances involved office accountant the public in Indonesia , namely PT Garuda Indonesia case which occurred in 2019 where report PT Garuda Indonesia's financial year 2018 book audited by an accountant Pulik Hasner Sirumapea from the Public Accounting Firm (KAP) Tanubrata Satrio, Fahmi , Bambang & Partners (BDO International affiliate). PT Garuda Indonesia is suspected do manipulation finance with confess income accepted in advance in a way comprehensive as income so that company as if get big profits . This causes Khasner Public Accountant considered fail in do his task as an external auditor and is considered Not yet obey full audit standards so that Khasner Public Accountant worn penalty similar freezing permission for 12 months .

Manipulation cases involving external auditors others , viz case of PT Kimia Farma. It was found error recording in report financial consequences profit clean more serve For year ending December 31 , 2001 , Kimia Farma management reported profit clean amounting to IDR 132 billion , and report the audited by an accountant public Hans Tuanakotta and Mustofa. The Ministry of State-Owned Enterprises and the Capital Market Supervisory Agency assess profit clean too big and pregnant element manipulation . After re -audit was carried out , on October 3 2002 report Kimia Farma's 2001 finances are presented back , because found quite a mistake basic . This misstatement occurred with method serve sales and inventory in 3 (three) business units , apart from that, PT Kimia Farma management posted double sales records in three business units . Recording double done against units that do not made sample by the auditor, so No succeed detected (Wiguna , 2014). Based on inspection by the Capital Market Supervisory Agency is mentioned that Public Accountant who audits report PT Kimia Farma's finances have follow applicable audit standards , however fail detect fraud the . Apart from that, neither do Public Accountants proven help management do cheating . The Capital Market Supervisory Agency said the audit process had not yet been completed succeed detect bubble profits made by PT Kimia Farma. Error base can

arise from error calculation mathematical , error in application policy accounting , error interpretation facts and fraud (Wiguna , 2014).

Evaluation effective cheating need find evidence of gross misstatement on purpose carried out and assessed consequence from potency fraud that occurred . While the auditor determines is there is intentional misstatement , question existing evidence , evaluate consequence from every potency fraud simultaneously with that the auditor also needs ethical considerations and as evaluation end will more complicated Because the consequences can different to every holder interest . By specifically , a suspicious auditor practice dubious accounting must choose between challenge or No challenge practice the . Choice First potential harm existing clients pay audit fees against audit services provided , temporary choice furthermore potential detrimental to investors. As has been stated that these potentials are possible in a way No aware can change auditor's assessment for No against practice accounting that occurs (Bazerman et al., 2002).

Kumaat (2011) explains detection fraud is efforts made by an auditor to get indication quite a start about cheating , as well make room motion from behavior fraud the more narrow . Nasution and Fitriany (2012) consider that internal auditor capabilities detect fraud Actually show quality self from an auditor. Quality internal auditor self explain exists impropriety something report financial statements presented by the company nor organization with identify and prove fraud that occurred. There are inconsistencies results study previous (research gap) and phenomena related internal auditor failure identify *Fraud* become encouragement For carry out this research as continuation from study . This research has objective empirical For testing trait factors auditor skepticism , judgment risk fraud as well as pressure the time the auditor faces that influences internal auditor capabilities detect *Fraud*.

LITERATURE REVIEW

Attribution Theory

Fritz Heider first introduced it theory attribution in 1958. According to Heider (1958), attribution has two dimensions , viz as a process of perception and as evaluation causality . He opinion that behavior individual determined by combination between internal forces (internal forces) and strength external (external forces). Somebody can experience change in performance and behavior Because influence personal abilities , which come from from internal forces such as nature , character , attitude , ability , expertise , and effort . Meanwhile , factors from outside control individual , like pressure situation , difficulty , or luck in work , also play role in determine behavior somebody. Basic theory This research refers to theory attribution and theory contingency For clarify conclusion or assessments made by the relevant auditors with Fraud detection . Attribution related with evaluate and explain behavior an auditor, in context this research , attributes or Internal factors include skepticism , judgment risk cheating as well as pressure possible time influence internal auditor capabilities identify Fraud during implementation the inspection . The contingency in this research is related with evaluation and explanation regarding internal auditor experience strengthen variable skepticism , judgment risk , as well pressure time in detect cheating .

Skepticism is (attitude behavior) which is loaded statement in mind , (alert) to situations that indicate possible misstatement because of (mistake) or (fraud) and (critical assessment) of evidence (Tuanakotta , 2010). Fullerton and Durtschi (2004) have prove in his research that the auditor with high skepticism will increase ability

detect it with method develop search information addition when faced with symptoms cheating . This research by Fullerton and Durtschi (2004) is supported by research by Sari and Helmayunita (2018), Irawan, et al (2018), and Larasati and puspitasari (2019) found that Professional skepticism matters to internal auditor capabilities detect cheating. With exists attitude skepticism , an auditor will more Jelly in do audit procedures , as well analyze every existing evidence in a way critical . Auditors don't will with it's easy accept proof from what 's there without question it The truth is , this is n't it means the auditor doesn't believe to report existing financial statements , but the auditor does this in order to minimize existing misstatements , whether caused by errors nor There is indication happen cheating . If visible There is indication happen auditor fraud with skepticism tall one will try look for proof exists fraud the . Attitude this auditor's skepticism in the end will make quality from audits increasingly OK , because every existing evidence evaluated , assessed and if indication fraud looking for the proof . The auditor's ability to detect fraud clear influenced by existence this attitude . Based on matter the so that can formulated hypothesis as following .

Influence Time Pressure Against Auditor's Detection Ability Cheating .

Internal auditor his task do inspection report finance naturally given limitation time by the client in finish his task in accordance with agreement deadline specified time . Pressure time is deadline given time client to the assigned auditor client to the auditor for finish task the audit . If the specified time limit is exceeded , the auditor is considered has do default Fransisco et al , (2019). With exists pressure auditor's time will have a very busy period in carry out audits, so No own Lots time For evaluate evidence nor given assertion client . Influence pressure auditor's time against ability aditor in detect fraud supported by theory attribution , where theory attribution explain about behavior someone caused by internal factors or factor external . In this study pressure time is factor external influences internal auditor capabilities detect cheating . This is supported by research Anggriawan (2014) shows that pressure time influential negative to internal auditor capabilities detect cheating . So more and more tall pressure given time client to the auditor then will the more lower internal auditor capabilities detect cheating will too decrease . Based on matter the so that can formulated hypothesis as following .

Experience moderate influence skepticism againstat auditor's ability to detect fraud

Influence auditor's experience of internal auditor capabilities detect fraud supported by theory attribution , stating behavior individual can explained with theory attribution that combination from internal (internal forces) and strength external (external forces) that determine behavior something individual . Performance as well behavior behavior somebody can influenced by his abilities personally derived from internal strength possessed by a person for example like traits , character , attitudes , abilities , skills nor business . In this research experience is internal factors that influence internal auditor capabilities detect cheating. For an experienced auditor in carry out audits, OK from facet forever time nor many previous assignments done . The experience of the auditor in question is a very important attribute that must be owned an auditor. This means that there are more and more auditors experienced so will the more small auditor's possibility to do error nor negligence in conducting an audit, so will impact on the ability of internal auditors detect cheating (Sari and Helmayunita ,

2018). Experienced auditor No only own more knowledge will show level more sensitivity tall to relevant information . So the auditor has increasing experience tall then the auditor has ability For detect his cheating will the more also high Edy Eko (2020), Muchlis et al . (2015), Rahayu and Gudono (2016), Molina and Wulandari (2018), Ranu and Merawati (2017), Rahmawati and Usman (2014), Yusrianti (2015). Apart from that, the auditor 's experience is also high auditor skepticism creates they Can broaden and deepen ability an internal auditor do something work , increasingly experienced an auditor will increase level skepticism in do work , then will the more increase internal auditor capabilities detect cheating . Based on matter the so that can formulated hypothesis as following .

Experience moderate influence pressure time against auditor's ability to detect cheating .

Pressure time is characteristic normal environment faced by auditors. Sososutikno (2003) stated pressure budget time is indicated situation for internal auditors carry out efficiency to time that has been arranged or there is restrictions very tight and rigid time and budget . There is pressure time will make auditors have a busy period Because adapt mandatory task resolved with available time . Problem will arise If it turns out planned time No in accordance with which time needed Actually . If it happens thereby somebody will ignore things considered small No It is important that time is planned in accordance with what is needed . Things little missed Of course will reduce level auditor's belief that report Audited financials are appropriate with the real one , so possible gap happen cheating. For an experienced auditor in carry out audits, OK from facet forever time nor many previous assignments done . The experience of the auditor in question is a very important attribute that must be owned an auditor. This means that there are more and more auditors experienced so will the more small auditor's possibility to do error nor negligence in conducting an audit, so will impact on the ability of internal auditors detect cheating (Sari and Helmayunita , 2018).

Influence pressure auditor's time against ability aditor in detect fraud supported by theory attribution , where theory attribution explain about behavior someone caused by internal factors or factor external . In this study pressure time is an influencing external factor internal auditor capabilities detect cheating . This is supported by research Anggriawan (2014) shows that pressure time influential negative to internal auditor capabilities detect cheating . So more and more tall pressure given time client to the auditor then will the more lower attitude auditor skepticism so internal auditor capabilities detect cheating will too decrease . However If an internal auditor carry out his task with pressure high time so will increase experience and will increase ability internal auditor detect cheating . Based on matter the so that can formulated hypothesis as following .

RESEARCH METHODOLOGY

The population in this study were auditors who worked in offices accountant public The big four categories are PwC (*Price Water Coopers*) Indonesia, EY (Ernest & Young) Indonesia, Deloitte Indonesia, and KPMG Indonesia.

Table 1.
Population Table

KAP name	Amount Employees	Number of Auditors
PwC	3,115	1,125
EY	3,564	1,366
Deloitte	2,360	1,200
KPMG	2,466	1,323
Total	11,505	5,014

As for the amount the sample in this study according to Hair et al. (2014), recommend determination amount minimum sample is at least 5 to 10 times more Lots from number of question items to be asked analyzed . In this research there are 48 questions , so size samples required is a total of $48 \times 5 = 240$ samples . Retrieval method The sample in this study used purposive sampling , namely taking samples based on considerations about which samples are most appropriate , useful and considered can represent something population (representative). The data type used in this research , based on method The acquisition is primary data . Primary data refers to information that is collected in a way direct from field without through media intermediary . This type of data includes opinion individual or group , results observation to object physical , results from charging questionnaires , interviews , observations incident or activities , and results testing (Bougie & Sekaran, 2020:49). In this research , it is used method survey For collect data, which is done with obtain primary data from relevant population . This survey was conducted through use questionnaire as tool help .

Data analysis technique

This research uses Structural Equation Modeling (SEM) based variant Partial Least Square (PLS) method as technique data analysis . Santoso (2014) explains that Structural Equation Modeling (SEM) is technique statistics multivariate which is combination between analysis factors and analysis purposeful regression (correlation). For test connection connection between variables that exist in a model , both between indicator with the construct or connection between construct. There are two common methods used in study namely SEM based covariance (Covariance Based-SEM) and SEM based Partial square smallest (SEM PLS also called PLS path modeling) (Hair et al., 2021). SEM based covariance in principle used For affirm (or reject) the theory and hypothesis on which it is based with identify how much near the proposed theoretical model can reproduce matrix covariance For a set of observed sample data . In contrast , PLS has explained as approach causal predictive for SEM that focuses on explanation about variance in the variable model dependent . SEM PLS on the side can used For confirm theory on relationships between construct that has been own base strong theory (theoretical testing) can also be done used For give recommendation connection between variables on relationships that have not own base strong theory (exploratory in nature).

Validity test

According to Abdillah and Jogiyanto (2015), mentioned the validity test consists on validity convergent and validity discriminant .

- 1) Validity convergent used For prove that statement statement For every latent variables in this research can be understood by respondents . Validity value convergent a model can seen from loading factor and Average Variance

Extracted (AVE) values . Based on Abdillah and Jogiyanto (2015), the Rule of thumb is used For validity convergent is loading factor > 0.7 and AVE > 0.5 .

- 2) Validity discriminant used For give confidence that every item in something construct different with other items that measure construct others (no own correlation). Validity test discriminant can look at the value Fornell-Larcker criterion and cross loading. Something construction said fulfil validity discriminant If mark fornell-larcker (AVE root) on the construct itself more tall compared to with correlation construct with construct others , while the cross loading test must show that the measured loading indicator value more big rather than loading into construct other .

Reliability Test

Something questionnaire said reliable (reliable) if answer to question questionnaire given is consistent and stable from time to time . An instrument is said to be reliable if coefficient reliability or alpha and composite reliability > 0.7 (Ghozali , 2016).

Structural Model

Structural model executed For determine level significance relationships built between constructs (exogenous and endogenous) that exist in the research model with see R-square value and Q-square value . The R-square value is used For identify how much big influence variable independent to level variation change variable dependent , where the R-square value increases tall show that the research models being developed are increasingly Good in predict connection between construct (Abdillah and Jogiyanto , 2015). Meanwhile , the Q-Square value is used For see how much Good level observations (predictive relevance) and parameter estimates created by the model, where the Q-square value is > 0 (more big from zero) indicates that the model produces good predictive relevance and vice versa Q-square value < 0 (more small from zero) indicates that the model has mark insufficient observation Good .

Hypothesis testing

Use resampling techniques in bootstrapping make it possible use of distributed data in a way free , and not need availability sample large where the amount minimum recommended sample size is 30. Withdrawal conclusion on one What are the hypotheses formulated in this research ? supported and accepted refers to a probability value < 0.01 ; < 0.05 ; < 0.10 can said significant . If results study show p- value > 0.10 (more of 0.10) then can said No significant (Jogiyanto and Abdillah, 2015).

Effect Test Mediation

Baron and Kenny (1986) stated that mediation full happen when significant correlation between variable dependent and independent variables found in zero-order correlation becomes the correlation is not significant after control variable mediation and, vice versa according to Chong and Loy, 2015 explain mediation Partial happen when significant correlation between variable dependent and independent found in a fixed zero-order correlation significant after control variable mediation .

RESULTS RESERCH

Table 2.
AVE value

	Average Variance Extracted (AVE)
X1	0.537
X2	0.570
Y	0.714
Z	0.737

Based on results testing validity converged that has done can concluded that all over indicators used in this research has fulfil criteria validity converged that has set that is own loading factor value > 0.7 and AVE value > 0.5.

Table 3.
Fornell-Larcker Criterion Values

	X1	X2	X3	Y	Z
X1	0.758	0.545		0.525	0.407
X2	-0.226	-0.185	0.739	-0.183	0.021
Y				0.836	
Z				0.606	0.849

Based on results on loading value on the Fornell-Larcker criterion (diagonal) construct with construct itself more tall from loading value with construct other . That matter indicated all over construct has good discriminant validity . Cross Loadings values can be is known that all measurement items own validity good discriminant Because own highest loading value when correlated with the construct being measured (scored value thick) compared with the correlation to construct other .

Table 4.
Construct Reliability and Validity Values

	Cronbach's Alpha	Composite reliability (rho_A)	Composite Reliability
X1	0.943	0.949	0.950
X2	0.886	0.959	0.906
Y	0.946	0.949	0.954
Z	0.902	0.920	0.928

Based on reliability test results show that all over construct study has reach criteria that have been determined that is own Cronbach's Alpha and Composite Reliability values are above 0.7, so can concluded that research instrument fulfil requirements for reliability testing so that can said that all instruments are reliable.

Table 5.
Hypothesis Test Results

	Coefficient	T Statistics (O/STDEV)	P Values	Note
H1	0.132	2,349	0.019	Accepted
H2	-0.129	2,712	0.007	Accepted
H3	0.143	2,154	0.031	Accepted
H4	0.165	2,639	0.008	Accepted

DISCUSSION

Skepticism Influential To Auditor's Detection Ability Fraud

Based on table on state that variable skepticism influential positive on the auditor's ability to detect cheating . This relationship has coefficient parameter value of 0.132 and p-value of 0.019, results the show The coefficient parameter value is positive ($0.019 < 0.05$), which is meaningful exists directional influence between variable skepticism with auditor's ability to detect cheating . These results are consistent with theory meaningful attribution (Heider, 1958). Where performance or ability somebody influenced by internal factors and factors external , internal this is attitude skepticism is one of originating factors from in self an auditor (internal). Auditor's sensitivity to symptoms of fraud are shown with his abilities recognize symptoms that point to fraud. Skeptical auditor will be very sensitive and capable recognize symptoms of fraud.

Time Pressure Matters To Auditor's Detection Ability Fraud

Based on table on explain that variable pressure time influential negative on the auditor's ability to detect cheating . Connection variable pressure time to auditor's ability to detect fraud own coefficient parameter value of -0.129 which has direction negative with The p-value is 0.007 which is significant significant ($0.007 < 0.05$). This result is due to the auditor working under pressure time in This is during the peak season, making auditors afraid not enough sensitive If exists happen cheating , because his attention to cause of misstatement will reduce . Auditors will more focus to in work that must be done they finish so the auditor failed in identify reason cheating .

Experience moderate influence skepticism to ability detect cheating .

Based on table on state that variable skepticism influential positive on the auditor's ability to detect fraud through variable experience . Connection this variable has coefficient parameter value of 0.143 and the p-value is 0.031 . These results show that coefficient parameter value the is positive with level significance ($0.031 < 0.05$). Findings this research is consistent with research conducted by Carpenter et al. (2002) who stated that the auditor with high experience own characteristic skepticism high and deep detect fraud, with theory contingency is also possible give understanding that influence skepticism to internal auditor capabilities detect fraud depending on the experience the auditor has . Auditor with lots of experience will more capable arrange skepticism they with more OK , admit it situations and complexities faced , as well in make more decisions Good .

Experience moderate influence pressure time to auditor's ability to detect cheating .

Based on table on state that variable pressure time influential positive on the auditor's ability to detect fraud through experience . Connection this variable has coefficient parameter value of 0.165 and a p-value of 0.008 which shows that coefficient parameter value the positive on level significance ($0.008 < 0.05$). In line with theory admitting contingency that experience strengthen role in moderate influence pressure time to internal auditor capabilities detect capable auditor fraud adapt with pressure time that happened is an existing auditor own Lots various audit experiences type

clients / companies and various tiger task , that 's it pressure time the precisely increase internal auditor capabilities detect cheating .

CONCLUSION

This research was conducted with objective For know influence skepticism , judgment risk cheating and pressure time to auditor's ability to detect *Fraud* moderated by experience . Based on analysis of the data that has been done before , then possible conclusions withdrawn from this research is Skepticism influential positive to internal auditor capabilities detect cheating . Test result prove that auditors who work at Public Accounting Firms have optimizing characteristic skepticism in carry out audit tasks .

- 1) Pressure time own results influential negative to internal auditor capabilities detect cheating . It means , have direction negative showing that the more tall pressure time faced an internal auditor Complete existing audit deadlines determined by the client so auditor's ability to detect fraud will the more decrease .
- 2) Experience can moderate influence skepticism to internal auditor capabilities detect cheating . These results prove it that the auditor has high experience will optimizing attitude skepticism For detect cheating .
- 3) Experience can moderate pressure time to internal auditor capabilities detect cheating . These results prove it that the more tall pressure time during the audit period faced by an auditor is not reduce the ability of the auditor in detect fraud with many existing audit experience passed .

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