

**LEMBAR  
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW  
KARYA ILMIAH : *PROSIDING***

Judul Artikel : The Auditor's Ability to Detect Fraud : Gener, Professional Skepticism, and Time Budget Pressur  
 Jumlah Penulis : 1 orang  
 Status Pengusul : Penulis Pertama

Identitas *Prosiding* :

a. Judul *Prosiding* : *Prosiding of the 5 th Annual International Conference on Accounting Research (AICAR 2018)*  
 b. ISBN/ISSN : ISSN 2352 – 5428  
 c. Thn. Terbit, Tempat: Volume 73, Februari 2019  
 d. Web *Prosiding* : <https://www.atlantis-press.com/proceedings/aicar-18/55913625>  
 e. Terindex di : <https://doi.org/10.2991/aicar-18.2019.4>

Kategori Publikasi *Prosiding* (beri  $\checkmark$  pada kategori yang tepat) :

*Prosiding Internasional*  
 *Prosiding Nasional*  
 *Prosiding Terindex Scopus*

I. Hasil Penilaian Validasi :

No	Aspek	Uraian/Komentar Penilaian
1	Indikasi Plagiasi	Tidak terdapat Indikasi plagiasi
2	Linieritas	Linearitas pada bidang ilmu akuntansi khususnya Auditing dari latar belakang sampai kesimpulan

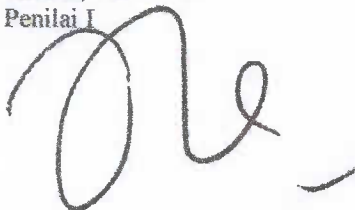
II. Hasil Penilaian Peer Review:

Komponen Yang Dinilai	Nilai Maksimal <i>Prosiding</i> (isi kolom yang sesuai)			Nilai Akhir Yang Diperoleh
	<i>Prosiding Internasional</i>	<i>Prosiding Nasional</i>	<i>Prosiding Terindex</i>	
Kelengkapan dan kesesuaian unsur isi <i>prosiding</i> (10%)	1,5			1
Ruang lingkup dan kedalaman pembahasan (30%)	4,5			3,5
Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	4,5			3,5
Kelengkapan unsur dan kualitas Penerbit (30%)	4,5			4
<b>Total = (100%)</b>	15			12
Kontribusi pengusul: (contoh: nilai akhir peer X Penulis kedua : dibagi 2 penulis = $13 \times 40\% = 5,2 : 2,6$ (nilai akhir yang diperoleh pengusul)				
Komentar/ Ulasan <i>Peer Review</i> :				
Kelengkapan kesesuaian unsur	Kesesuaian unsur dalam penelitian sudah mencakup kriteria ilmiah yang memadai sesuai bidang ilmu auditing dan tema paper sesuai dengan scope dari conference			

<p>Ruang lingkup dan kedalaman pembahasan</p>	<p>Hasil penelitian didukung landasan teori yang cukup kuat sehingga memberikan implikasi managerial bagi auditor</p>
<p>Kecukupan dan kemutakhiran data/informasi dan metodologi</p>	<p>Tulisan sudah cukup baik dilengkapi metodologi untuk mendukung kemutakhiran data</p>
<p>Kelengkapan unsur dan kualitas Penerbit</p>	<p>Unsur dalam artikel ini sudah mendukung kriteria yang ditetapkan oleh penerbit, apabila masukan dari conference bisa diperbaiki oleh penulis dengan mampu menjabarkan kontribusi riset sehingga hasil proceeding ini bisa di publish di jurnal.</p>

Jakarta, Mei 2021

Penilai I



Prof. Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP

NIDN : 2015067301  
 Unit kerja : Universitas Islam Negeri Syarif Hidayatullah Jakarta  
 Bidang Ilmu : Akuntansi  
 Jabatan Akademik (KUM) : Guru Besar /Profesor (1.067,50) kum  
 Pendidikan Terakhir : S3



**KEPUTUSAN MENTERI RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI  
REPUBLIK INDONESIA**

Nomor : 23392/A2.3/KP/2018

**MENTERI RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI**

- Menimbang : a. bahwa berdasarkan Penetapan Angka Kredit oleh Direktur Jenderal Sumber Daya Ilmu Pengetahuan, Teknologi, dan Pendidikan Tinggi Kementerian Riset, Teknologi, dan Pendidikan Tinggi Nomor 065/D2.1/KP/PAK-GB/2018 tanggal 2 April 2018, Sdr. Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP, Lektor Kepala pada Fakultas Ekonomi dan Bisnis Universitas Islam Negeri Syarif Hidayatullah Jakarta, telah memperoleh angka kredit sejumlah 1.067,50 kum;
- b. bahwa sehubungan dengan huruf a di atas, dipandang perlu menetapkan keputusan kenaikan jabatan akademik/fungsional dosen yang bersangkutan sebagai Profesor/Guru Besar.
- Mengingat : 1. Undang-Undang Nomor 14 Tahun 2005;  
2. Undang-Undang Nomor 5 Tahun 2014;  
3. Peraturan Pemerintah Nomor 11 Tahun 2017;  
4. Peraturan Presiden Nomor 65 Tahun 2007;  
5. Peraturan Presiden Nomor 13 Tahun 2015;  
6. Keputusan Presiden Nomor 121/P Tahun 2014;  
7. Peraturan Menteri PAN dan RB Nomor 17 Tahun 2013 jo Nomor 46 Tahun 2013;  
8. Peraturan Menteri Riset, Teknologi, dan Pendidikan Tinggi Nomor 15 Tahun 2015;
- Memperhatikan : Surat usul Direktur Jenderal Pendidikan Islam Kementerian Agama Nomor 1184/Dj.I/Dt.I.III/Kp.07.6/03/2017 tanggal 21 Maret 2017;

**MEMUTUSKAN**

Menetapkan,  
Pertama

: Terhitung mulai tanggal 1 April 2018 mengangkat Pegawai Negeri Sipil,

N a m a : Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP  
NIP/NIDN : 197306152005011009/2015067301  
Pangkat, golongan ruang : Pembina Utama Muda, IV/c  
Jumlah angka kredit : 1.067,50 kum  
Unit kerja : Universitas Islam Negeri Syarif Hidayatullah Jakarta  
Instansi : Kementerian Agama

dalam jabatan akademik/fungsional dosen sebagai Profesor/Guru Besar dalam Bidang Ilmu Akuntansi, dan kepadanya diberi tunjangan jabatan fungsional sesuai dengan peraturan perundang-undangan;

Kedua : Apabila terdapat kekeliruan dalam keputusan ini, akan diadakan perbaikan.

Keputusan ini diberikan kepada yang berkepentingan, untuk diketahui dan dilaksanakan.

Tembusan :

1. Kepala BKN di Jakarta
2. Kepala KPPN Jakarta IV
3. Dirjen Sumber Daya Iptek dan Dikti  
Kemenristekdikti (selaku Ketua Tim  
Penilai Pusat Jabatan Fungsional Dosen)  
di Jakarta
4. Dirjen Pendidikan Islam Kemenag di Jakarta
5. Kepala Biro Kepegawaian Sekretariat Jenderal  
Kementerian Agama di Jakarta
6. Rektor UIN Syarif Hidayatullah Jakarta
7. Dekan FEB UIN Syarif Hidayatullah Jakarta.

Ditetapkan di Jakarta  
Pada tanggal 5 Juni 2018

Menteri Riset, Teknologi, dan Pendidikan Tinggi



Mohamad Nasir



**KEMENTERIAN RISET, TEKNOLOGI, DAN PENDIDIKAN TINGGI**  
**PENETAPAN ANGKA KREDIT JABATAN FUNGSIONAL DOSEN**

NOMOR : 065/D2.1/KP/PAK-GB/2018

Masa Penilaian Tanggal 01 Oktober 2014 sampai dengan 31 Maret 2018

<b>Instansi Pengusul</b>		<b>Kementerian Agama</b>			
<b>Nomor dan tanggal usul</b>		1184/Dj.I/Dt.I.III/Kp.07.6/03/2017 Tanggal 21 Maret 2017			
<b>I</b>	<b>KETERANGAN PERORANGAN</b>				
1.	Nama	Dr. Amilin, S.E., Ak., M.Si., CA., QIA., BKP., CRMP.			
2.	NIP/NIDN	197306152005011009/2015067301			
3.	Tempat dan tanggal lahir	Indramayu, 15 Juni 1973			
4.	Jenis kelamin	Laki-laki			
5.	Pendidikan Tertinggi	Doktor (S3) Tahun 2010			
6.	Pangkat, golongan ruang, tmt	Pembina Utama Muda, IV/c, 01 April 2016			
7.	Jabatan fungsional, tmt	Lektor Kepala (761,75 kum), 01 Oktober 2014			
8.	Fakultas/jurusan	Ekonomi dan Bisnis/Akuntansi			
9.	Masa kerja golongan ruang	a. Lama	11 Tahun 03 Bulan		
		b. Baru	13 Tahun 03 Bulan		
10.	Unit Kerja	Kementerian Agama pada Universitas Islam Negeri Syarif Hidayatullah Jakarta			
<b>II</b>	<b>PENETAPAN ANGKA KREDIT</b>	<b>Lama</b>	<b>Baru</b>	<b>Jumlah</b>	
1.	<b>UNSUR UTAMA</b>				
	A.	Pendidikan			
		Mengikuti Pendidikan dan memperoleh gelar/ijazah	200	-	200
	B.	Melaksanakan Pendidikan Pengajaran	200	162,50	362,50
	C.	Melaksanakan Penelitian	200	175	375
	D.	Melaksanakan Pengabdian pada Masyarakat	50	15	65
		<b>Jumlah Unsur Utama</b>	<b>650</b>	<b>352,50</b>	<b>1.002,50</b>
2.	<b>UNSUR PENUNJANG</b>				
		Penunjang Tugas Dosen	50	15	65
		<b>Jumlah Unsur Penunjang</b>	<b>50</b>	<b>15</b>	<b>65</b>
	<b>Jumlah Unsur Utama dan Unsur Penunjang</b>	<b>700</b>	<b>367,50</b>	<b>1.067,50</b>	
III	Dapat diangkat dalam jabatan akademik/fungsional dosen sebagai Guru Besar/Profesor, terhitung mulai tanggal 01 April 2018 dalam Bidang Ilmu Akuntansi, dan dapat dinaikkan pangkatnya secara bertahap menjadi Pembina Utama Madya, golongan ruang IV/d dan Pembina Utama, golongan ruang IV/e.				

Yth. Sdr. Dr. Amilin, S.E., Ak, M.Si., CA., QIA., BKP., CRMP.  
 Fakultas Ekonomi dan Bisnis  
 UIN Syarif Hidayatullah Jakarta

Ditetapkan di Jakarta  
 Pada tanggal 02 April 2018

Tembusan :

1. Kepala BKN di Jakarta;
2. Sekretariat Tim Penilai Pusat Jabatan Fungsional Dosen di Jakarta;
3. Dirjen Pendidikan Islam Kementerian Agama di Jakarta;
4. Kepala Biro SDM Kemristekdikti di Jakarta;
5. Kepala Biro Kepegawaian Sekretariat Jenderal Kementerian Agama di Jakarta;
6. Rektor UIN Syarif Hidayatullah Jakarta;
7. Dekan Fakultas Ekonomi dan Bisnis UIN Syarif Hidayatullah Jakarta.

Direktur Jenderal Sumber Daya Ilmu  
 Pengetahuan, Teknologi, dan Pendidikan Tinggi



Ali Ghufron Mukti  
 NIP. 196205171989031002

**LEMBAR  
HASIL PENILAIAN SEJAWAT SEBIDANG ATAU PEER REVIEW  
KARYA ILMIAH : PROSIDING**

Judul Artikel : The Auditor's Ability to Detect Fraud: Gener, Professional Skepticism, and Time Budget Pressure  
 Jumlah Penulis : 1 orang  
 Status Pengusul : Penulis Pertama

Identitas Prosiding :  
 a. Judul Prosiding : *Prosiding of the 5 th Annual International Conference on Accounting Research (AICAR 2018)*  
 b. ISBN/ISSN : ISSN 2352 – 5428  
 c. Thn. Terbit, Tempat: Volume 73, Februari 2019  
 d. Web Prosiding : <https://www.atlantis-press.com/proceedings/aicar-18/55913625>  
 e. Terindex di : <https://doi.org/10.2991/aicar-18.2019.4>

Kategori Publikasi Prosiding (beri ✓ pada kategori yang tepat) :  
 Prosiding Internasional  
 Prosiding Nasional  
 Prosiding Terindex Scopus

I. Hasil Penilaian Validasi :

No	Aspek	Uraian/Komentar Penilaian
1	Indikasi Plagiasi	Artikel ini murni tidak ada Indikasi Plagiasi
2	Linieritas	Sesuai dengan bidang Ilmu akuntansi

II. Hasil Penilaian Peer Review:

Komponen Yang Dinilai	Nilai Maksimal Prosiding (isi kolom yang sesuai)			Nilai Akhir Yang Diperoleh
	Prosiding Internasional	Prosiding Nasional	Prosiding Terindex	
Kelengkapan dan kesesuaian unsur isi prosiding (10%)	1,5			1
Ruang lingkup dan kedalaman pembahasan (30%)	4,5			4
Kecukupan dan kemutakhiran data/informasi dan metodologi (30%)	4,5			4
Kelengkapan unsur dan kualitas Penerbit (30%)	4,5			4
<b>Total = (100%)</b>	<b>15</b>			<b>13</b>
Kontribusi pengusul: (contoh: nilai akhir peer X Penulis kedua : dibagi 2 penulis = 13 X 40% = 5.2 : 2.6 (nilai akhir yang diperoleh pengusul)				
Komentar/ Ulasan Peer Review :				
Kelengkapan kesesuaian unsur	Sudah memenuhi kaidah penelitian dari fenomena sampai dengan implikasi manajerial sudah lengkap			

<p>Ruang lingkup dan kedalaman pembahasan</p>	<p>Telah diungkapkan dengan jelas identifikasi masalah dalam pembahasan dengan ruang lingkup yang luas.</p>
<p>Kecukupan dan kemutakhiran data/informasi dan metodologi</p>	<p>Data primer yang diperoleh dari kuesioner menunjukkan hasil validitas dengan metodologi penelitian yang menggunakan analisis data.</p>
<p>Kelengkapan unsur dan kualitas Penerbit</p>	<p>artikel dimuat dalam prosiding internasional dengan kualitas penerbit yang cukup baik dan disajikan lengkap.</p>

Jakarta, Mei 2021  
Penilai II



Dr. Harnovinsah, Ak., M.Si., CA

NIDN : 0318096701  
Unit kerja : Universitas Mercu Buana  
Bidang Ilmu : Akuntansi  
Jabatan Akademik (KUM) : Lektor Kepala (551)  
Pendidikan Terakhir : S3



MENTERI PENDIDIKAN DAN KEBUDAYAAN  
REPUBLIK INDONESIA  
KEPUTUSAN MENTERI PENDIDIKAN DAN KEBUDAYAAN  
NOMOR 41906/A3/KP/2020  
TENTANG  
KENAIKAN JABATAN AKADEMIK DOSEN  
MENTERI PENDIDIKAN DAN KEBUDAYAAN,

- Menimbang : a. bahwa dosen yang namanya tersebut pada diktum kesatu keputusan ini memenuhi syarat untuk diberikan kenaikan jabatan;  
b. bahwa berdasarkan Penetapan Angka Kredit Direktur Jenderal Pendidikan Tinggi Kementerian Pendidikan dan Kebudayaan Nomor 200/E4/KP/LK/2020 tanggal 31 Maret 2020 dosen yang bersangkutan diangkat dalam jabatan Lektor Kepala;  
c. bahwa sehubungan dengan huruf a dan b di atas, perlu menetapkan keputusan kenaikan jabatan dosen yang bersangkutan.
- Mengingat : 1. Undang-Undang Nomor 14 Tahun 2005;  
2. Peraturan Presiden Nomor 82 Tahun 2019;  
3. Keputusan Presiden Nomor 113/P Tahun 2019;  
4. Peraturan Menteri PAN dan RB Nomor 17 Tahun 2013 jo. Nomor 46 Tahun 2013;  
5. Peraturan Menteri Pendidikan dan Kebudayaan Nomor 45 Tahun 2019 jo. Nomor 9 Tahun 2020.
- Memperhatikan : Surat Kepala Lembaga Layanan Pendidikan Tinggi Wilayah III Nomor 180/LL3/PT/2019 tanggal 27 Desember 2019.

MEMUTUSKAN :

- Menetapkan,  
KESATU : Terhitung mulai tanggal 1 April 2020,  
Nama : Dr. Harnovinsah, S.E., M.Si.  
NIDN/Nomor Registrasi Pendidik : 0318096701/16103101900154  
Tempat, tanggal lahir : Jambi, 18 September 1967  
Pendidikan : S-3, tahun 2011  
Pangkat penyetaraan, golongan ruang, tmt : Penata Muda Tingkat I, III/b,  
1 Januari 2013  
Jabatan/angka kredit/tmt : Lektor/301,10/1 Juni 2014  
Unit kerja : Universitas Mercu Buana  
dinaikkan jabatannya menjadi Lektor Kepala dalam mata kuliah Teori Akuntansi, Akuntansi Perpajakan, Akuntansi Sektor Publik, dan *Good Corporate Governance*, dengan angka kredit sebesar 551;
- KEDUA : Asli keputusan ini disampaikan kepada dosen yang bersangkutan.

Tembusan:

1. plt. Direktur Jenderal Pendidikan Tinggi Kemendikbud
2. Kepala Lembaga Layanan Pendidikan Tinggi Wilayah III
3. Rektor Universitas Mercu Buana

Ditetapkan di Jakarta  
Pada tanggal 24 April 2020  
a.n. MENTERI PENDIDIKAN DAN KEBUDAYAAN  
KEPALA BIRO SUMBER DAYA MANUSIA,



Dra. DYAN ISMAYANTI, M.Ed.  
NIP 196204301986012001



**KEMENTERIAN PENDIDIKAN DAN KEBUDAYAAN**  
**PENETAPAN ANGKA KREDIT JABATAN FUNGSIONAL DOSEN**  
 NOMOR : 200/E4/KP/LK/2020

Masa Penilaian Tanggal 01 Juni 2014 sampai dengan 31 Maret 2020

I					KETERANGAN PERORANGAN			
1.	Nama				Dr. Harnovinsah, S.E., M.Si.			
2.	NIP/NIDN				-/0318096701			
3.	Tempat dan tanggal lahir				Jambi, 18 September 1967			
4.	Jenis kelamin				Laki-laki			
5.	Pendidikan Tertinggi				Doktor (S3) Tahun 2011			
6.	Pangkat penyetaraannya, golongan ruang, tmt				Penata Muda Tingkat I, III/b, 01 Januari 2013			
7.	Jabatan fungsional, tmt				Lektor (301,10 kum), 01 Juni 2014			
8.	Fakultas/jurusan				Ekonomi dan Bisnis/Akuntansi			
9.	Masa kerja golongan ruang	a.	Lama	06 Tahun 03 Bulan				
		b.	Baru	13 Tahun 06 Bulan				
10.	Unit Kerja				Universitas Mercu Buana			
II					PENETAPAN ANGKA KREDIT			
					Lama	Baru	Jumlah	
1.	UNSUR UTAMA							
	A.	Pendidikan						
		Mengikuti Pendidikan dan memperoleh gelar/ijazah			200	-	200	
		B. Melaksanakan Pendidikan Pengajaran			45	121	166	
		C. Melaksanakan Penelitian			35	101	136	
		D. Melaksanakan Pengabdian pada Masyarakat			10	4	14	
	Jumlah Unsur Utama				290	226	516	
	2.	UNSUR PENUNJANG			10	25	35	
		Penunjang Tugas Dosen			10	25	35	
		Jumlah Unsur Penunjang			10	25	35	
Jumlah Unsur Utama dan Unsur Penunjang				300	251	551		
III	Dapat diangkat dalam jabatan akademik/fungsional dosen sebagai Lektor Kepala, terhitung mulai tanggal 01 April 2020 dalam mata kuliah: 1. Teori Akuntansi; 2. Akuntansi Perpajakan; 3. Akuntansi Sektor Publik; 4. Good Corporate Governance, dan dapat dinaikkan pangka penyetaraannya secara bertahap menjadi Penata, golongan ruang III/c, Penata Tingkat I, golongan ruang III/d, Pembina, golongan ruang IV/a, dan Pembina Tingkat I, golongan ruang IV/b.							

Yth. Sdr. Dr. Harnovinsah, S.E., M.Si.  
 Fakultas Ekonomi dan Bisnis Universitas Mercu Buana  
 Jakarta

Ditetapkan di Jakarta  
 Pada tanggal 31 Maret 2020

an. Direktur Jenderal Pendidikan Tinggi  
 Direktur Sumber Daya

Tembusan :

1. Sekretaris Tim Penilai Pusat Jabatan Fungsional Dosen di Jakarta
2. Kepala Biro SDM Setjen Kemendikbud di Jakarta
3. Kepala Lembaga Layanan Pendidikan Tinggi Wilayah III di Jakarta
4. Rektor Universitas Mercu Buana di Jakarta



Mohammad Sofwan Effendi  
 NIP 196404031985031008



# Artikel

*by* Wiwi Idawati

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**Submission date:** 11-Aug-2021 10:38PM (UTC+0700)

**Submission ID:** 1630301740

**File name:** Proseding\_Atlantis\_wiwi\_B6.pdf (205.05K)

**Word count:** 2539

**Character count:** 16405



# The Auditor's Ability to Detect Fraud: Gender, Professional Skepticism, and Time Budget Pressure

Wiwi Idawati

Department of Accounting  
Sekolah Tinggi Ilmu Ekonomi Indonesia Jakarta  
Jakarta, Indonesia  
Email: wiwi\_idawati@stei.ac.id

**Abstract**—This study was conducted to analyze and get the empirical evidence to test the influence of gender, professional skepticism, and time budget pressure on the auditor's ability to detect fraud in public accounting firm that was registered in IAPI in the province of Jakarta. This type of research used in this study was causal comparative. In this research, the technique used was the collection of primary data obtained through questionnaires to the public accounting firm in the province of Jakarta. The sampling technique using sample random sampling method and obtained a sample of one hundred respondents unit of 38 public accounting firm. The study stated that the variable gender, professional skepticism, and time budget pressure simultaneously bring significant effect on audit quality. Gender variables have a significant effect on fraud detection, professional skepticism have a significant effect on fraud detection. As well time budget pressure variables have a significant effect on fraud detection. The conclusion was get in this study that the gender, professional skepticism, and time budget pressure have an influence on fraud detection partially or simultaneously. This study is expected to be expanded in terms of the unit of analysis was not just limited to one city or one province, but could be developed with bigger analysis and analysis other factor that influence fraud detection like experience, independence, and profession ethics.

**Keywords**—gender; professional skepticism; time budget pressure; fraud detection

## I. INTRODUCTION

Audit of financial statements is necessary to be done by parties that are considered objective and independent is the auditor, it is important in order to produce quality financial report information relevant and reliable by the users of financial statement information. In conducting an audit of financial statements, an auditor is tasked with assessing the fairness of the financial statements presented, ensuring that the financial statements are in conformity with generally accepted accounting standards and free from material misstatements [1]. All public accountants recognize that they must provide professional services in accordance with professional standards of public accountants, obey the code of public accountant and have quality control standards. If not a public accountant can be wrong to give an opinion, because it provides unqualified opinion when the financial statements contain material misstatements [2].

Public Accountant in providing assurance services must be able to ensure the financial statements are free from misstatements, either misstated by accounting standards or misstatements of fraud on audit results [3]. In detecting fraud, auditors can use the skepticism of professionals already in each auditor. Noviyanti states that an auditor in carrying out the audit assignment in the field should not only follow the audit procedures listed in the audit program, but also must be accompanied by professional skepticism [4]. In addition to the auditor must have a professional skepticism attitude, the auditor should also consider the time budget pressure provided by the company requesting audit services [5]. The existence of time pressures will make the auditor have busy times because adjusting tasks to be completed with the time available, someone working in the pressure of time then the level of accuracy will be reduced compared to people who work working without pressure [6]. Time budget pressures faced by professionals in the auditing field can lead to high levels of stress and affect auditor attitudes, intentions and behavior [7].

## A. Literature Review

Some gender-related definitions, show that sex with gender has a difference, sex more refers to the male and female biological categories, more gender referring to cultural differences between feminine or masculine through Proses of complex development that takes years to develop [8]. Gender as a system or pattern of relationship arrangement between men and women by socio-cultural constructions in society and can change according to the times. There are 4 indicators in gender namely: the role, behavior, mentality and emotional characteristic between men and women [9].

Skepticism is part of the auditing vocabulary. Because auditing underlies the accounting profession, the term used is skepticism (professional skepticism). One of the causes of a failed auditor is the lack of professional skepticism that dull auditor sensibilities of red flags, warnings signs that identify errors and fraud [3]. Professional skepticism will assist the auditor in critically assessing the risks involved and account for those risks in various decisions. Professional skepticism is defined as an attitude that does not easily believe in the evidence presented by management, the attitude that always question and evaluation of audit evidence critically [3]. Professional skepticism is essential to the auditor's ability to obtain strong information, which will serve as the basis of



relevant audit evidence that can support giving opinion on the fairness of the financial statements.

The budget provides an efficient method for scheduling staff, providing relative importance guidance on different areas of the audit, providing incentives for audit staff to work efficiently, and acting as a way to determine audit fees. However, incorrectly used time budgets can be detrimental. Time budget is a guide, but not absolute. If the auditor may also be forced to deviate from the time budget. Auditors sometimes feel pressured to meet the time budget to demonstrate their efficiency as auditors and help evaluate their performance. However, just following the time budget is also not appropriate. The main purpose of an audit is to express an opinion in accordance with generally acceptable auditing standards, not to meet the time budget [10].

The definition of fraud is a deliberate mistake. In the scope of accounting, the concept of fraud (fraud) is a deviation from accounting procedures that should be applied in an entity [11]. There are seven indicators in detecting fraud: Understanding the client's internal control structure, understanding the characteristics of fraud, the existence of audit standards in fraud detection, the enabling environment for audit implementation, the openness of the management, Cheating that can happen, and find the factors that cause cheating [12].

## II. METHODS

This research is a quantitative research. While the type of research used in this study is a causal-comparative research that is included in the associative research section of relationships that aims to determine the relationship between two variables or more and know its influence [12]. The study used the population of Public Accounting Firm located in DKI Jakarta area. In 2017 there are 255 KAP located in DKI Jakarta area. Testing hypothetical coefficient of determination seen from Adjusted R Square value to show contribution of independent variable to dependent variable. While the hypothesis test was conducted consisted of t test for partial hypothesis test and F test for simultaneous hypothesis test [13].

## III. RESULTS AND DISCUSSION

This study uses primary data obtained from the distribution of questionnaires Gender Influence, Professional Skepticism, and Time Budget Pressure Against Auditor's Ability to Detect Fraud at Public Accounting Firm located in DKI Jakarta area recorded in the IAPI directory. The process of distributing the questionnaires was conducted during the auditor's busy period of April - May 2017, so the response rate of respondents had a low probability. Therefore, the total number of respondents is 111 people with KAP who became a sample of 38 Public Accounting Firm in the area of DKI Jakarta. Respondents consisted of 68 respondents male and 43 female respondents with 2 respondents graduated from D4, 101 respondents graduated from S1, 7 graduate and 1 graduate of S3 graduate. Respondents with senior auditor positions consisted of 88 respondents, 13 respondents with served as a supervisor, then as many as 8 respondents served as managers, and as many as 2 respondents served as partners. While auditors with working

experience were found to show 21 respondents had <2 years' experience. A total of 55 respondents have experience between 2-5 years.

Then as many as 27 respondents have 5-10 years' experience. And as many as 9 respondents have experience > 10 years. With the age of the first category of vulnerable 18-25 years as many as 40, then in the second category of 25-30 years as much as 45, while in the third category 30-40 years as many as 14 and last in the category > 40 year as many as 12.

Results of Data Analysis. Linear regression model is said to be a good model must be fulfilled classical assumption to obtain regression model with unbiased estimation and reliable test. First, the normality test aims to test whether the regression model meets the assumption of normality i.e. dependent and independent variables are both normal distribution or not. Tolerance figures from gender-free variables, professional skepticism and time budget pressure have values greater than 0.10 i.e. 0.444; 0.521; and 0.462 and the value of Variance Inflation Factor (VIF) is not more or less than 10 i.e. 2,251; 1,191; And 2,164. Thus it can be concluded that in the regresi model does not occur multicollinearity between independent variables. While for Heteroscedasticity test, by Scatterplot method is by looking at tittic-point pattern on regression scatterplot. If the points spread out with an obscure pattern above and below the number 0 on the Y axis then no heteroscedasticity problem occurs. From the output can be seen that the points spread above and below the number 0 on the Y axis. So it can be concluded that there is a problem of heteroscedasticity on the regression model.

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#### IV. CONCLUSION

1 Based on the results of the analysis, then in this study can be concluded: (1) gender variables partially significant effect on fraud detection. This means that the role of men and women is equally important in detecting fraud. (2) Professional skepticism variables partially have a significant effect on fraud detection. This means that the higher the professional skepticism, the higher the auditor's ability in detecting spatial. (3) Time budget pressure variables are partially significant to the detection of fraud.

This means that the more able the auditor to control the pressures facing the time faced means the higher the auditor also against fraud detection. (4) Gender variables, professional skepticism and time budget pressure have a significant effect on the auditor's ability to detect fraud. This means that the independent variable is very influential simultaneously to the dependent variable.

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