

# Artikel

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

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**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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