



## **Can Auditor Experience, Skepticism and Client Pressure Improve Auditors' Ability to Detect Fraud?**

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### **Abstract**

This research aimed to examine the effect of auditor experience, skepticism and client pressure on the auditor's ability to detect fraud at the KAP in Makassar. The data in this study were obtained from each KAP in Makassar are willing to become respondents. This research uses primary data by conducting direct research in the field by questionnaire / question to 34 respondents. The data analysis method used is multiple linear regression analysis. The results showed that: a variable auditor's experience, skepticism and client pressure positive and significant impact on the ability of auditors to detect fraud, either partially or simultaneously.



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## **1 Introduction**

Accountants are a professional in charge of carrying out audits of an entity's financial statements' consistency and providing opinions on the fairness of account balances in financial statements presented with financial accounting standards or generally accepted accounting principles (Pelu, Muslim, & Nurfadila, 2020). The emergence of a crisis of public confidence regarding the inability of the accounting profession to audit financial statements occurred because of recent audit failure cases. The number of financial statements of a company that received an unqualified opinion went bankrupt after this opinion was issued (Amrizal, 2004). The many cases of accounting manipulation scandals involving auditors are often in the spotlight of the public and policymakers. About their profession, the public has begun to question the role and function of auditors to provide guarantees for audited financial statements, including auditors who work at KAP (Fitriyani, 2012).

One example of a case from so much that has happened in Indonesia is PT Kimia Farma, one of Indonesia's state-owned drug manufacturers. At the end of 2001, Kimia Farma's management reported a net profit of Rp 132 billion. However, the Ministry of State-Owned Enterprises (BUMN) and the Capital Market Supervisory Agency (BAPEPAM) considered that the net profit was too large and contained engineering elements. After a re-audit, a reasonably fundamental error was found. In the new financial statements, the profit presented is only

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Rp. 99.56 billion, or lower by Rp. 32.6 billion, or 24.7% of the initially reported profit. The error occurred in the Raw Materials Industry unit, namely an error in the form of overstated sales of Rp. 2.7 billion, in the Central Logistics unit in the form of overstated goods inventory of Rp. 23.9 billion in the Pharmaceutical Wholesaler unit in the form of an overstated inventory of Rp. 8.1 billion and overstated sales of Rp 10.7 billion. Misstatements related to inventory arise because the values listed in the inventory prices are inflated. PT Kimia Farma, through its director of production, issued two master prices. Meanwhile, misstatement related to sales is done by a double recording of sales. The double listing was carried out in units that the auditor did not sample. In this case, the auditor's weakness is suspected to be because the auditor was late in realizing or detecting fraud that had been committed by the company's management (Parsaoran and David 2013).

The term fraud is different from error because the main factor that distinguishes it is the underlying action (Rahim, Muslim, & Amin, 2019). Simarmata et al., (2020) concluded that an error is an unintentional thing, while an irregularity is a deliberate thing that can be equated with fraud, both by organizations and individuals. The forms of fraud stated in SA section 316 that there are two types of misstatements relevant to the auditor's consideration of fraud in the audit of financial statements. Misstatements arise from fraudulent financial statements and fraud arising from improper treatment of assets (Purba, Arfanti, Nasution & Fitriani, 2020).

To support the auditor's ability to detect fraud that can occur in the audit, the auditor needs to understand and understand fraud, its types, characteristics, and ways to detect it (Amran et al., 2021). Purba et al., (2020) state that the auditor's ability to detect fraud is the quality of an auditor in explaining the impropriety of the financial statements presented by the company by identifying and proving the fraud. These detection measures cannot be generalized to all frauds. Each type of fraud has its characteristics, so to detect fraud, it is necessary to have a good understanding of the types of fraud that may occur. The auditor's ability to detect fraud is also greatly influenced by the audit experience that the auditor has. The experience referred to here is the auditor's experience in conducting audits of financial statements and audit assignments in the field, both in terms of the length of time and the number of audit assignments that have been carried out (Dasila, & Hajering, 2019). Long experience will increase the auditor's expertise in fraud detection (Muslim, Nurwanah, Sari & Arsyad, 2020). Yuniati & Banjarnahor's research (2019) concludes that experience will increase the auditor's knowledge of the different types of errors. Experience is an essential professional element to increase knowledge and improve the auditor's ability to detect fraud.

Auditor professional skepticism is an attitude that includes a questioning mind and skeptical evaluation of audit evidence (Gusti and Ali, 2008). A skeptical auditor will not take the client's explanation for granted but will ask questions to obtain reasons, evidence, and confirmation of the object in question. Auditor professional skepticism can be influenced by independence, expertise, experience, audit situation encountered, and ethics. An audit of financial statements based on auditing standards set by the Indonesian Institute of Accountants must be planned and carried out with an attitude of professional skepticism (SPAP, 2012). The auditor will hone professional skepticism in his experience carrying out audit duties and gathering sufficient evidence to support or prove management's assertions. This skepticism of the auditor is expected to reflect the professional expertise of an auditor.

Furthermore, the professional expertise of the auditor is expected to affect the accuracy of giving an opinion by the auditor. The auditor's professional skepticism will indirectly affect the accuracy of giving an opinion by a public accountant. In addition, with this attitude of professional skepticism, auditors are expected to carry out their duties according to the standards that have been set, upholding the rules and norms, so that audit quality and the image of the auditor's profession are maintained.

Auditors have a responsibility or mandate to maintain high integrity and objectivity in carrying out their duties (Hajering, 2019). Auditors should not abuse their abilities and expertise to use them in an improper way (Muslim, Ahmad & Rahim, 2019). Professionalism is also the main requirement for someone who wants to become an external auditor. Because with high professionalism, the auditor's freedom will be guaranteed. To carry out its role that demands increasingly broad responsibilities, external auditors must have broad insight into the complexities of modern organizations.

Auditors are often faced with various pressures that may affect their ability to resolve conflict situations. For example, even when auditors understand their professional responsibilities, they may choose to act unethically to obtain a positive performance appraisal or be seen as team players. Auditors may also act unethically

in pressure situations due to possible failure (Muslim, Ahmad, Rahim, S., & Pelu, (2020). Auditors who receive inappropriate orders from superiors or clients tend to behave deviate from standards. It is not easy for an auditor to survive in the face of client pressure, which has become a professional risk for an auditor. The auditor must assume responsibility or trust, maintaining high integrity and objectivity in carrying out his duties (Guidelines for the Accountant Code of Ethics). Indonesia, Article 1 paragraph 2) in Triana (2010). Auditors should not abuse their abilities and expertise to be used in the wrong way.

This research replicates Nasution & Fitriany's (2012) research, which examines the effect of workload, audit experience, and personality type on professional skepticism and auditing ability r in detecting fraud. The researcher tested workload, audit experience, and personality type against professional skepticism and auditors' ability to detect fraud. There are differences between this study and previous research. First, the researcher added two independent variables, namely skepticism and client pressure. Researchers want to examine whether skepticism and client pressure affect the auditor's ability to detect fraud. Second, the sample in the previous study used a sample of auditors at KAP in Jakarta, while this study used a sample of auditors at KAP in Makassar. The researcher uses a sample of auditors at KAP in Makassar because of the large number of auditors. Another reason the researcher uses a sample of auditors at KAP in Makassar is because of the practices of corruption or fraud that have recently been rife. KAP is one of the audit bodies that play a role in realizing good governance free from corruption, collusion, and nepotism.

## 2 Research Method

This study uses a qualitative research approach carried out within the scope of the Inspectorate Office of South Sulawesi Province. The type of data used is quantitative data obtained from questionnaire answers. Determination of the sample using a saturated sampling technique involving the entire population, including 34 auditors at the Public Accounting Firm in Makassar. After the data is collected, then data analysis is carried out consisting of data quality tests (validity test and reliability test), classical assumption test (normality test, heteroscedasticity test, and multicollinearity test), descriptive statistical test, and hypothesis testing (F-statistic test and F test and Statistic t). In this study, hypothesis testing is performed using the multiple linear regression analysis methods to examine the relationship between variables. The affected variable is called the dependent or dependent variable, while the variable that influences is called the independent or independent variable. The model equations can be described as follows:

$$Y = \alpha + \beta_1x_1 + \beta_2x_2 + \beta_3x_3 + \varepsilon$$

Description:

Y: The ability Auditor In Detecting Fraud

X1: Experience auditor

X2: Skepticism auditor

X3: Pressure Client

$\alpha$ : Constants

$\beta$  x: The regression coefficient

$\varepsilon$ : Error

## 3 Result and Discussion

### Result

This research was conducted on auditors who work at the Public Accounting Firm in Makassar. Of the eight public accounting firms in Makassar, only six were willing to participate in the research. The data for this study were obtained by using a questionnaire that was distributed directly to respondents at each public accounting firm.

**Table 1. Distribution and Return of Questionnaires**

No	Name of Public Accounting Firm	Total Auditors	Questionnaire distributed	Questionnaire filled
1	Drs. Thomas, Blasius, Widartoyo & Rekan	7	7	7
2	Drs. Rusman Thoeng, M.Com, BAP	5	5	5
3	Drs. Harly Weku	5	5	5
4	Drs. Usman & Rekan	6	6	6
5	Yakub Ratan, CPA	6	6	6
6	Jojo Sunarjo & Rekan	5	5	5
Total		34	34	34

Respondents in this study were auditors who worked at KAP in Makassar. The following is a description of the identity of the respondents consisting of gender, education level, position in KAP, and years of service.

**Table 2. Characteristics of Respondents**

No	Gender	Total	Percentage
1	Man	20	58,8%
2	Woman	14	41,2%
No	Level of education	Total	Percentage
1	Bachelor	29	85,3%
2	Master	3	8,8%
3	Doctor	2	5,9%
No	Position	Total	Percentage
1	Junior Auditor	7	20,5%
2	Senior Auditor	23	67,7%
3	Manager	0	0%
4	Partner	4	11,8%
No	Length of work	Jumlah	Percentage
1	<1 Year	2	5,9%
2	1-3 Year	5	14,7%
3	>3 Year	27	79,4%

Characteristics of respondents based on gender showed that 34 respondents were auditors from 6 Public Accounting Firms in Makassar consisting of 20 auditors or 58.8% male, while female auditors were 14 or 41.2%. Characteristics of Respondents Based on Education Level. Most of the auditors at the Public Accounting Firm who became respondents in this study had an undergraduate education level of 28 auditors, or 85.3% of the total respondents. The education level of S2 is three auditors or 8.8%. While the education level of S3 has as many as two auditors or 5.9%. 7 or 20.5% of the 34 auditors working at six public accounting firms in Makassar are junior auditors. Meanwhile, 23 or 67.7% of the auditors are senior auditors, and 4 or 11.8% are partners. Most of the auditors worked for 1-3 years, namely as many as five auditors or 14.7% of the total respondents. Meanwhile, those who worked for < 1 year were two auditors or 5.9%, and those who worked > 3 years were 27 auditors or 79.4%.

The variables used in this study are experience, skepticism, client pressure, and the auditor's ability to detect fraud. These variables will be tested with descriptive statistics.

**Tabel 3. Analisis Statistik Deskriptif**

	N	Minimum	Maximum	Mean	Std. Deviation
Auditor Experience	34	31.00	40.00	36.3235	2.79307
Auditor Skepticism	34	24.00	30.00	27.1471	2.41375
Client Pressure	34	23.00	40.00	29.3824	4.58598
Ability to Detect Fraud	34	32.00	40.00	36.5000	2.69961
Valid N (listwise)	34				

Based on table 4, it is known that X1 has a minimum value of 31, a maximum value of 40, and a mean of 36.3235 with 8 question items, so  $(36.3235 : 8 = 4.54043)$  so that 4.54043 is on the value scale which indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 2.79307 from the average value of the respondents' answers. X2 has a minimum value of 24, a maximum value of 30, and a mean of 27.1471 with 6 question items, so  $(27.1471 : 6 = 4.52451)$  so that 4.52451 is on the value scale which indicates the answer choices strongly agree. The standard deviation value indicates a deviation of 2.41375 from the average value of the respondents' answers. X3 has a minimum value of 23, a maximum value of 40, and a mean of 29.3824 with 8 question items, so  $(29.3824 : 8 = 3.6728)$  that 3.6728 is on the value scale indicating the answer choice agree. The standard deviation value indicates a deviation of 4.58598 from the average value of the respondents' answers. Y has a minimum value of 32, a maximum value of 40, and a mean of 36.5000 with 8 question items, then  $(36.5000 : 8 = 4.5625)$  so that 4.5625 is on the value scale which indicates the choice strongly agrees. The standard deviation value indicates a deviation of 2.69961 from the average value of the respondents' answers.

A validity test (validity test) is a tool used to measure the validity/validity of the questionnaire. The validity test was carried out by testing the correlation between item scores and the total score of each variable, using Pearson correlation. Question items are said to be valid if the significance level is below 0.05. Table 10 shows the results of the validity test on four variables consisting of Experience (P), Skepticism (S), Client Pressure (TK), and Auditor Ability to Detect Fraud (KMDK). Based on table 5, it is known that the variables of experience, skepticism, client pressure, and the auditor's ability to detect fraud have a significant value less than 0.05, so it can be concluded that all of the question items in the study are valid.

**Table 4. Validity Test Results**

	Question Items	Pearson Correlation	Sig (2-Tailed)	Info
X1	P1	0,752**	0,000	Valid
	P2	0,847**	0,000	Valid
	P3	0,750**	0,000	Valid
	P4	0,635**	0,000	Valid
	P5	0,668**	0,000	Valid
	P6	0,603**	0,000	Valid
	P7	0,606**	0,000	Valid
	P8	0,718**	0,000	Valid
X2	S1	0,770**	0,000	Valid
	S2	0,777**	0,000	Valid
	S3	0,752**	0,000	Valid
	S4	0,826**	0,000	Valid
	S5	0,859**	0,000	Valid
	S6	0,827**	0,000	Valid
X3	TK1	0,613**	0,000	Valid
	TK2	0,705**	0,000	Valid
	TK3	0,848**	0,001	Valid
	TK4	0,815**	0,000	Valid
	TK5	0,583**	0,000	Valid
	TK6	0,696**	0,000	Valid
	TK7	0,640**	0,000	Valid
	TK8	0,614**	0,000	Valid
Y	KDMK1	0,542**	0,001	Valid
	KDMK2	0,523**	0,001	Valid
	KDMK3	0,694**	0,000	Valid
	KDMK4	0,724**	0,000	Valid
	KDMK5	0,768**	0,000	Valid
	KDMK6	0,775**	0,000	Valid
	KDMK7	0,719**	0,000	Valid
	KDMK8	0,665**	0,000	Valid

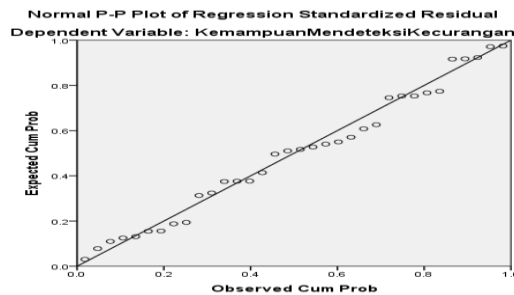
Furthermore, a reliability test was carried out to measure a questionnaire that is an indicator of a variable or construct and test the consistency of answers from respondents through the questions given, using the Cronbach Alpha statistical method with a significance used of more than one 0.6.

**Table 5. Reliability Test Results**

Variable	Cronbach's Alpha	Info
Auditor Experience	0,847	Reliable
Auditor Skepticism	0,889	Reliable
Client Pressure	0,840	Reliable
Ability to Detect Fraud	0,830	Reliable

Table 5 shows that the variables of experience, skepticism, client pressure, and the ability to detect fraud have Cronbach's alpha values greater than 0.6. This shows that the question items in this study are reliable. So that each question item used will be able to obtain consistent data, and if the question is asked again, it will get an answer that is relatively the same as the previous answer.

The data normality test is used to determine whether, in a regression model, the resulting error has a normal distribution or not. This study to test the normality of the data using the Normal PP Plot of Regression Standardized Residual graph whose test results can be seen in Figure 1:



**Figure 1. Normality Test Results**

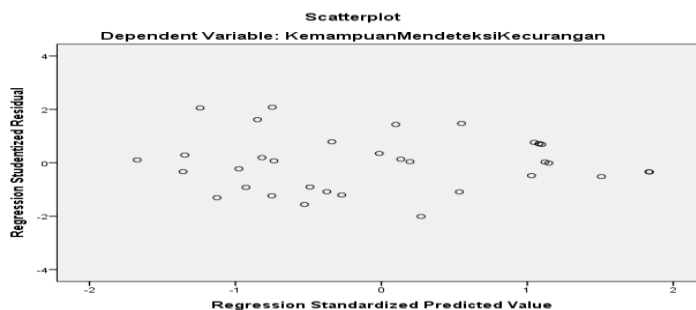
Based on Figure 1, it can be seen that the points spread around the diagonal line so that the regression model is feasible to use because it meets the assumption of normality. Furthermore, a multicollinearity test was conducted to see whether or not there was a high correlation between the independent variables in a multiple linear regression model. If there is a high correlation between the independent variables, the relationship between the independent and dependent variables will be disturbed. To test multicollinearity, it can be seen from the tolerance value and the Variance Inflation Factor (VIF) value. If the VIF value is not more than ten and the tolerance value is not less than 0.1, then the model can be said to be free from multicollinearity (Sunjoyo, et al., 2013). Based on table 12, it can be seen that the variables of experience, skepticism, and client pressure have tolerance values above 0.1 and VIF less than 10. This means that there is no symptom of multicollinearity in the regression equation model so that the data can be used in this study.

**Table 6. Multicollinearity Test Results**

Model	Sig.	Collinearity Statistics	
		Tolerance	VIF
(Constant)	0.471		
1 Auditor Experience	0.000	0.937	1.067
Auditor Skepticism	0.010	0.937	1.067
Client Pressure	0.001	0.951	1.052

In this study, a heteroscedasticity test was also carried out to see whether there was an inequality of variance in the residuals from one observation to another. Detection of heteroscedasticity can be done using the scatter-plot method. The spread of the generated points is formed randomly, does not form a specific pattern, and the

spread's direction is above or below the number 0 on the Y-axis. In Figure 3, the scatterplot graph shows that the data is spread on the axis Y and does not form a clear pattern in the data distribution. This shows no heteroscedasticity in the regression model, so the regression model is feasible to predict the auditor's ability to detect fraud with variables that influence experience, skepticism, and client pressure.



**Figure 2. Heteroscedasticity Test Results**

After the classical assumption test results are carried out, and the overall results show that the regression model meets the classical assumptions, the next step is to evaluate and interpret the multiple regression model.

**Table 7. Regression Equation Model**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	3.354	4.598		0.729	0.471
1	Auditor Experience	0.468	0.106	0.484	4.401	0.000
	Auditor Skepticism	0.337	0.123	0.301	2.736	0.010
	Client Pressure	0.238	0.064	0.404	3.699	0.001

Based on table 7, the regression equation formed in this regression test is:

$$Y = 3.354 + 0.468 X1 + 0.337 X2 + 0.338 X3 + e$$

The model can be interpreted that the constant value is 4.497. This indicates that if the independent variable (experience, skepticism, and client pressure) is zero (0), then the value of the dependent variable (auditor's ability to detect fraud) is 4.497 units. The experience regression coefficient (b1) is 0.468 and is positive. This means that the value of the Y variable will increase by 0.468 if the value of the X1 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between the experience variable (X1) and the auditor's ability to detect fraud (Y). The higher the auditor's experience, the more the auditor's ability to detect the resulting fraud will increase. Skepticism regression coefficient (b2) is 0.337 and is positive. This means that the value of the Y variable will increase by 0.337 if the value of the X2 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between the skepticism variable (X2) and the auditor's ability to detect fraud (Y). The higher the skepticism possessed by the auditor, the better the auditor's ability to detect fraud that results. The client's pressure regression coefficient (b3) is 0.238 and is positive. This means that the value of the Y variable will increase by 0.238 if the value of the X3 variable increases by one unit and the other independent variables have a fixed value. The positive coefficient indicates a unidirectional relationship between client pressure (X3) and the auditor's ability to detect fraud (Y). The higher the pressure from the client, the better the auditor's ability to detect fraud will be.

The coefficient of determination test aims to determine how much the ability of the dependent variable can be explained by the independent variable.

**Table 8. Results of the Coefficient of Determination**

Model	R	R-Square	Adjusted R-Square	Std. Error of the Estimate
1	.812 <sup>a</sup>	0.659	0.625	1.65283

From table 8, there is an R number of 0.812, which indicates that the relationship between the auditor's ability to detect fraud with the three independent variables is solid because it approaches a solid definition whose number is above 0.75. At the same time, the R square value of 0.659 or 65% indicates that the auditor's ability to detect fraud can be explained by the experience, skepticism, and client pressure variables of 65%. In comparison, the remaining 35% can be explained by other variables not included in this study.

A partial test is used to see the effect of each independent variable on the dependent variable. The test is carried out by t-test, namely by looking at the significance value of t-count. If the significance value of t-count is <0.05, it can be said that the independent variable influences the dependent variable.

**Table 9. Partial Test Results**

Model	Unstandardized Coefficients		Standardized Coefficients		t	Sig.
	B	Std. Error	Beta			
(Constant)	3.354	4.598			0.729	0.471
1 Pengalaman	0.468	0.106	0.484		4.401	0.000
Skeptisme	0.337	0.123	0.301		2.736	0.010
TekananKlien	0.238	0.064	0.404		3.699	0.001

#### First Hypothesis Testing (H1)

The experience variable has a significant level of 0, which is smaller than 0.05. This means that H1 is accepted and Ho is rejected, so it can be said that experience has a significant effect on the auditor's ability to detect fraud. The t value of +4.401 indicates that the effect given is positive on the dependent variable.

#### Second Hypothesis Testing (H2)

The skepticism variable has a significant level of 0.01, which is smaller than 0.05. This means that H2 is accepted and Ho is rejected, so it can be said that skepticism has a significant effect on the auditor's ability to detect fraud. The t value, which is +2.736 indicates the effect given is positive on the dependent variable.

#### Third Hypothesis Testing (H3)

The client pressure variable has a significant level of 0.001, which is smaller than 0.05. This means that H3 is accepted and Ho is rejected, so that it can be said that client pressure has a significant effect on the auditor's ability to detect fraud. The t value of +3.699 indicates that the effect given is positive on the dependent variable.

A simultaneous test is used to test whether the independent variables' overall effect on the dependent variable uses the F-test. This test uses 5%. With the provisions, if the significance of F-count <0.05, then the proposed hypothesis can be accepted.

**Table 10. F Test Results**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	158.545	3	52.848	19.345	.000 <sup>b</sup>
	Residual	81.955	30	2.732		
	Total	240.5	33			

Table 10 shows that the significance level is less than 0.05, then H4 is accepted, so it can be said that experience, skepticism, and client pressure simultaneously (together) influence the auditor's ability to detect fraud, with a probability of 0.000. Because the probability is much smaller than the significant value of 0.05, the regression model can be used to predict the level of the auditor's ability to detect fraud.

## **Discussion**

### ***The Effect of Experience on the Auditor's Ability to Detect Fraud***

Auditor experience has a positive and significant effect on the Auditor's Ability to Detect Fraud. Thus, the auditor's experience will be further developed by increasing audit experience, discussions about auditing with colleagues, supervision and review by senior accountants, participating in training programs, and the use of Auditing Standards. Auditors who have more experience will have accuracy, accuracy, and responsiveness to errors or errors that arise so that the auditor can detect fraud well. Furthermore, when compared to auditors who still lack experience, they tend to have difficulty detecting fraud that occurs (Romadhoni, 2011). This research is in line with research conducted by Yusuf (2013), which says that long experience will increase the expertise of auditors in detecting fraud. Research The results of this study indicate that the work experience of internal auditors has a positive effect on the ability to detect fraud.

### ***The Effect of Skepticism on the Auditor's Ability to Detect Fraud***

Auditor skepticism has a positive and significant effect on the Auditor's Ability to Detect Fraud. Thus, skepticism is an attitude that includes a mind that constantly questions and evaluates audit evidence critically; it can be interpreted that professional skepticism is one factor in determining an auditor's professional skills (Noviyanti, 2008). Auditor professional skepticism is an attitude that includes a questioning mind and skeptical evaluation of audit evidence (Gusti & Ali, 2008). Auditor professional skepticism is an attitude that auditors must possess in carrying out their duties as public accountants who are trusted by the public by constantly questioning and not easily trusting audit evidence so that the auditor's opinion is appropriate. Auditors are expected to be able to demonstrate the highest level of professional skepticism further.

### ***The Effect of Client Pressure on the Auditor's Ability to Detect Fraud***

Client pressure has a positive and significant effect on the auditor's ability to detect fraud. Thus, pressure from clients such as personal, emotional, or financial pressures can reduce auditor independence and affect audit quality. By receiving a hefty audit fee and providing facilities from the client, the auditor can experience pressure. This study is in line with research conducted by Triana (2010), which explains that the more client pressure an auditor receives, the greater the effect on the auditor's independence.

### ***The Effect of Client's Experience, Skepticism, and Pressure on the Auditor's Ability to Detect Fraud.***

Experience, skepticism, and client pressure simultaneously (together) affect the auditor's ability to detect fraud. Research by Nasution and Fitriany (2012) shows that workload, audit experience, and personality type have a positive and significant effect on professional skepticism and the ability of auditors to detect fraud as well as; research by Elfarini (2007) states that pressure from clients such as personal, emotional or financial statements can result in reduced auditor independence and can affect audit quality. By receiving a hefty audit fee and providing facilities from the client, the auditor can experience pressure.

## **4 Conclusion**

Based on the results of data analysis conducted, the results of this study indicate that partially the variable experience of skepticism and client pressure has a positive and significant effect on the auditor's ability to detect fraud. Simultaneously, experience, skepticism, and client pressure positively and significantly affect the auditor's ability to detect fraud. It is recommended that further research can increase and expand the area and number of samples. Further research should increase the number of new variables other than this study to know better what factors can affect audit quality. Besides this research variable, other variables affect audit quality, such as accounting knowledge, bonuses, experience, dysfunctional behavior, and moderating understanding of information systems. This research is expected to provide input and consideration for related KAPs to improve audit work quality. In addition to using questionnaires, further research can also use direct interviews with respondents. Further research should be conducted at the right time to distribute questionnaires because, at the end and beginning of the year, the auditor is very busy carrying out his duties. He does not focus on answering the questionnaire.

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