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Can professional skepticism, experience, and training support the ability of internal government supervisors to detect fraud?

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Abstract

This study aims to examine the effect of professional skepticism, experience, and training on the ability of APIP to detect fraud. Data collection by distributing questionnaires to APIP Inspectorate of Makassar City as many as 39 people with saturated sample technique. The method of analysis used is multiple linear regression with the help of the SPSS tool. The results of this study indicate that professional skepticism and experience significantly influence the ability of APIP to detect fraud. Meanwhile, training does not affect the ability of APIP to detect fraud.



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1 Introduction

The case of fraud in government agencies is still a hot topic in the media. It is hoped that through internal monitoring, it can be seen whether government agencies have operated effectively and efficiently following their responsibilities and functions and are working according to agreed plans, policies, and regulations (Muslim et al., 2019). According to data from the Corruption Eradication Commission (KPK), as of December 31, 2019, government agencies' fraud cases state that bribery corruption is the most common case in Indonesia.

Internal auditors help prevent and detect possible fraud (Sulistiyanti, 2020). Internal supervision is carried out by the Government Internal Supervisory Apparatus (APIP) to provide support to Regional Apparatus Organizations (OPD) in managing risks that can hinder the achievement of their duties and objectives (Muslim, 2019). The Government Internal Supervisory Apparatus (APIP) also offers alternative methods to increase efficiency and effectiveness and prevent management systems and control systems' potential failure.

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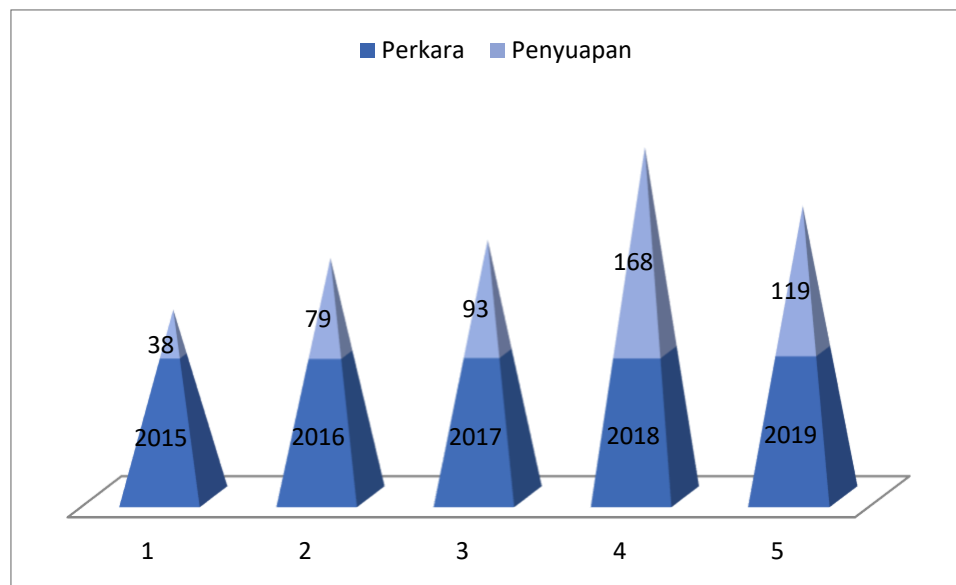


Figure 1. Corruption cases types of bribery in Indonesia

Source : <https://www.kpk.go.id> diakses 2020

* Perkara = Case * Penyuapan = Bribery

Detecting fraud in financial statements is more complicated than detecting misstatements because if employees commit fraud, they will surely hide it. (Indrawati et al., 2019; Rahim et al., 2020). For that, an APIP must have professional skepticism to being able to detect fraud. Professional skepticism is an attitude of prudence and distrust of the audit evidence presented by management. This professional skepticism will always challenge and critically evaluate the auditor's audit evidence to obtain factual information and become the basis for appropriate audit evidence to support an opinion on the fairness of financial statements. (Adnyani, Atmadja, & Herawati, 2014).

Rahim, Muslim, & Amin, (2019) expressing high auditor skepticism will make the auditor always question and rigorously evaluate the audit evidence they obtain so that the information obtained can be used for fraud detection. Research result (Purwandi & Astika, 2017; Sanjaya, 2019; Yanti & Herlin, 2019) found professional skepticism significantly positively affects auditors' ability to detect fraud. However, results (Ranu & Merawati, 2017) found professional skepticism did not affect auditors' ability to detect fraud.

Besides, the experience is an essential element that affects the ability of auditors to detect fraud. Auditors who have little experience compared to those who have a lot of knowledge must have different skills to see deception symptoms. The more experience an auditor has, the faster the auditor can detect signs of fraud. With the increased understanding of auditors, it is hoped that their ability to detect fraud will also increase. (Ranu & Merawati, 2017). Research result (Sari Y.E & Helmayunita N, 2018; Mokogouw, Kalangi, & Gerungou, 2018; Molina & Wulandari, 2018) found that auditor experience significantly affects the ability to detect fraud. The same results were found (Dasila & Hajering, 2019) stated that with the improvement of audit experience, audit discussions with colleagues, supervision, and review of senior accountants, use of training plans, and auditing standards, the experience of auditors continues to evolve. Auditors with more experience, the auditor will have accuracy, accuracy, and responsiveness to errors or errors so that the auditor can properly find fraud.

To be able to detect fraud, auditors are required to have special skills acquired through training (Arfah & Dahniar, 2019). Gudono, (2016) found audit fraud training to be the most crucial factor affecting the detection ability of BPKP auditors in West Kalimantan. It was shown that the knowledge gained through training would strengthen auditors' instincts, thereby helping them detect fraud successfully. Research Result (Putri, Wirama, & Sudana, 2017; Wulandari, 2019) found that training had a significant positive effect on the ability of auditors to detect fraud. (Kala'tiku, Arifuddin, & Syamsuddin, 2018) stated that the more often APIP participates in training, the ability to detect fraud is higher. However, Indrawati, Cahyono, & Maharani, (2019) found that

training did not affect auditors' ability to detect fraud.

Based on the descriptions that have been explained, our study proposes several hypotheses, namely:

H1: Professional skepticism has a significant positive effect on the ability of the Government's Internal Supervisory Apparatus in monitoring fraud.

H2: Experience has a significant positive effect on the ability of the Government's Internal Supervisory Apparatus in monitoring fraud

H3: Training has a significant positive effect on the ability of the Government's Internal Supervisory Apparatus in monitoring fraud

2 Research Method

The quantitative research approach used in this study is in the form of numbers or tables, which are analyzed with a mathematical model that will test the effect of two or more variables (Sugiyono, 2010). The population used in this study were 39 auditors at the Makassar City Government Inspectorate. The sampling technique was saturated; that is, all populations were sampled with a total of 39 people. This study used data collected by distributing questionnaires by providing a series of written statements regarding the research variables to be answered. The data analysis of this research was carried out with several stages of the investigation, namely: 1) normality test through the histogram graph to see the regression model of the dependent variable (bound) and the independent variable (free) having a regular contribution. 2) Multicollinearity test is needed to determine whether independent variables have similarities with other independent variables in one model. 3) the heteroscedasticity test aims to test whether there is an inequality of variance and residuals from one observation to another (Ghozali, 2016). Then, to try the relationship between variables, this study carried out multiple regression analysis through the SPSS program with the following equation:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information :

- α : Constant.
- β : Regression Coefficient.
- e : Error.
- Y : *Government's Internal Supervisory Apparatus in monitoring fraud*
- X_1 : Professional Skepticism
- X : Experience
- X : Training

3 Result and Discussion

Result

It is testing the normality in this study, using the Histogram graph to see the regression model for the dependent variable (bound) and the independent variable (free) whether it has a contribution or not. The histogram graph in figure 1, shows that the data is famously slanted to the right and the left. This indicates that the regression model is feasible because it meets the normality assumption.

If there is a high correlation between the independent variables, then the relationship between the independent variables and the dependent variable will be disturbed. To test for multicollinearity, it can be seen from the tolerance value and the VIF (Variance Inflation Factor) value. If the VIF value is not more than ten and the tolerance value is not less than 0.1, the model can be said to be free of multicollinearity (Sunjoyo, 2013). The multicollinearity test results in Table 2 show that the variables of professional skepticism, experience, and

training have a tolerance value above 0.1. VIF less than ten and indicate that there are no multicollinearity symptoms in the regression equation model so that the data can be used in this study.

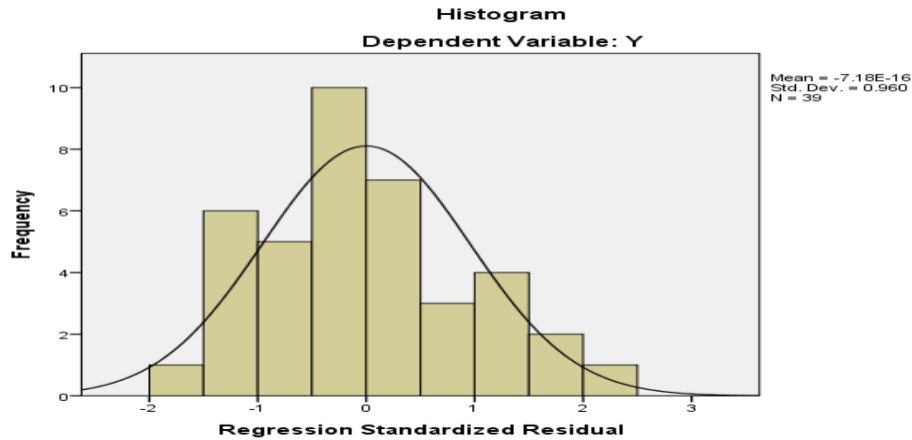


Figure 1. Normality Test Results

Table 2. Multicollinearity Test Results

		Coefficients ^a	
		Collinearity Statistics	
Model		Tolerance	VIF
1	(Constant)		
	Professional Skepticism	.246	4.069
	Experience	.245	4.079
	Training	.987	1.013

a. Dependent Variable: APIP's ability to detect fraud

Heteroscedasticity detection is carried out using the scatterplot method by looking at the distribution of the resulting points randomly formed, not forming a specific pattern, and the direction of the distribution above or below the number 0 Y-axis. The scatterplot graph shown in Figure 2 shows that the data is spread out on the Y-axis and does not form a clear pattern in distributing the data. This indicates no heteroscedasticity in the regression model, so the regression model is feasible to use.

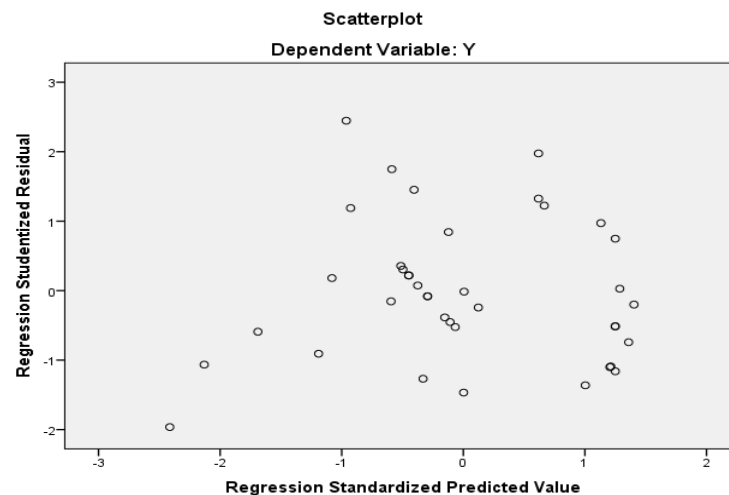


Figure 2. Heteroscedasticity Test Results

The coefficient of determination test aims to determine how much the independent variable can explain the dependent variable's ability. The display of the coefficient of determination test results in Table 2 shows the R number of 0.485, which indicates that the relationship between the ability to detect fraud and the three independent variables is 88.90%. While the R square value of 0.791 or 79.10% means that the variable ability to detect fraud can be explained by the variables of professional skepticism, experience, and training of 79.10%, while the remaining 20.90% can be explained by other variables not found in this study.

Table 2. Result R2 test

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.889 ^a	.791	.773	.27186

a. Predictors: (Constant), X1, X2, X3

b. Dependent Variable: Y

This test uses α 5%. With the provisions, if the significance of the F count < 0.05 , the proposed hypothesis can be accepted. Table 3 shows that the significance level is smaller than 0.05, so it can be said that professional skepticism, experience, and training simultaneously (together) have an influence on the ability to detect fraud, with a probability of 0.000. Because the chance is much smaller than the significant value of 0.05, the regression model can predict detect fraud.

Table 3. Simultaneous Test Results (Uji F)

ANOVA ^a					
Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	9.766	3	3.255	44.047	.000 ^b
Residual	2.587	35	.074		
Total	12.353	38			

a. Dependent Variable: Y

b. Predictors: (Constant), X1,X2,X3

Tabel 4. Partial Test Result (t test)

Coefficients ^a				
Model	Unstandardized Coefficients		T	Sig.
	B	Std. Error		
(Constant)	-.720	.653	-1.103	.277
1 Professional Skepticism	.604	.207	2.924	.006
Experience	.462	.154	3.002	.005
Training	.094	.104	.904	.372

a. Dependent Variable: Y

The results of the multiple linear regression test shown in Table 4 show that the regression coefficient values formed in this test are:

$$Y = -0,720 + 0,604 X1 + 0,462 X2 + 0,094 X3 + e$$

Discussion

Based on the hypothesis test, it was found that professional skepticism had a positive and significant effect on the ability of APIP to detect fraud. This means that the hypothesis tested is supported. This means that if the auditor has high professional skepticism, he will be able to detect fraud. The professional attitude of auditors

will significantly affect the accuracy of their duties. APIP's philosophy includes always questioning audit evidence and evaluating it strictly to obtain convincing evidence as a basis for fraud detection (Sulistiyanti, 2020). Professional skepticism is an attitude of thinking that includes always questioning and not readily believing management's propositions without audit evidence. The more suspicious the auditors are, the easier it is for the auditors to find fraud that has occurred. APIP carefully and thoroughly carries out its audit procedures, makes plans before proceeding with inspection procedures. Reviews existing audit evidence, look for more in-depth data and finds signs of strange appearances. (Indrawati, Cahyono, & Maharani, 2019). The results of this study support the results of research (Purwandi & Astika, 2017; Sanjaya, 2019; Yanti & Herlin, 2019) found professional skepticism significantly positively affects auditors' ability to detect fraud.

Based on the hypothesis test, it was found that experience had a positive and significant effect on the ability of APIP to detect fraud. This means that the hypothesis tested is supported. This means that the knowledge that APIP gets while examining will affect its ability to detect fraud. For the accounting firm's leadership, if you want to get the best results in fraud detection, it can be done by forming an audit team consisting of experienced auditors and junior auditors to assign auditors. The audit team consists of experienced (senior) auditors and junior auditors. It is hoped that audit procedures can be carried out more carefully where senior auditors can guide junior auditors so that the audit process can be more optimal. Auditors with extensive experience in carrying out audit procedures cannot only assess the fairness of the financial statements but also understand that will make the auditor more likely to detect signs of fraud (Biksa & Wiratmaja, 2016). Research results (Sari Y.E & Helmayunita N, 2018; Mokogouw, Kalangi, & Gerungou, 2018; Dasila & Hajering, 2019) found that auditor experience significantly affects the ability to detect fraud.

Based on the hypothesis test, it was found that expertise did not significantly affect the ability of APIP to detect fraud. This means that the hypothesis tested is rejected. This means that the expertise possessed by APIP does not affect its ability to detect deception because some respondents have not received regular audit training. Internal auditors can meet the requirements to become professionals through appropriate technical training. The more activity the auditor/inspector receives, the more their ability to detect fraud increases. (Kala'tiku, Arifuddin, & Syamsuddin, 2018). The results of this study support the research (Adnan & Kiswanto, 2017; Indrawati, Cahyono, & Maharani, 2019), training does not affect auditors' ability to detect fraud. However, this study's results do not support (Wulandari's, 2019) finding that training significantly affects auditors' ability to detect fraud.

4 Conclusions

The results of the research that have been conducted have found the conclusion that professional skepticism and experience significantly influence the ability of APIP to detect fraud. Meanwhile, training did not affect APIP's ability to detect fraud. This study's results can provide input to the Inspectorate of Makassar City to routinely commemorate APIP training to improve its ability to detect fraud in government agencies so that corruption can be reduced.

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