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COMPETENCE, PROFESSIONALISM, AUDIT EXPERIENCE AND AUDITOR'S ABILITY IN DETECTING FRAUD

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ABSTRACT

This study aims to examine the effect of competence, professionalism, and audit experience on the auditor's ability to detect fraud. This type of quantitative research with respondents are inspectors and auditors at the Inspectorate of Batu City. Determination of the number of samples is done by non-probability sampling method with purposive sampling technique. The data in the study used primary data taken directly to the respondents through a given questionnaire. The research data were analyzed using the outer model and inner model tests with the help of the Smart Partial Least Square (PLS) version 3.3.9_64bit software program. The results obtained in this study are competence has a positive and significant effect on the auditor's ability to detect fraud, professionalism has a positive and significant effect on the auditor's ability to detect fraud and audit experience has a positive and insignificant effect on the auditor's ability to detect fraud. Future research is expected to add independent variables from external factors that can affect the auditor's ability to detect fraud such as red flags, workload, and time pressure to obtain valid data.

KEYWORDS: Audit Experience, Auditor Ability, Competence, Detecting Fraud, Professionalism.

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh kompetensi, profesionalisme, dan pengalaman audit terhadap kemampuan auditor dalam mendeteksi fraud. Jenis penelitian kuantitatif dengan responden adalah Inspektur dan auditor di Inspektorat Kota Batu. Penentuan jumlah sampel dilakukan dengan metode nonprobability sampling dengan teknik purposive sampling. Data dalam penelitian menggunakan data primer yang diambil langsung kepada responden melalui kuesioner yang diberikan. Data penelitian dianalisis menggunakan uji outer model dan inner model dengan bantuan program software Smart Partial Least Square (PLS) Versi 3.3.9_64bit. Hasil yang didapatkan pada penelitian ini yaitu kompetensi berpengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi fraud, profesionalisme berpengaruh positif dan signifikan terhadap kemampuan auditor dalam mendeteksi fraud dan pengalaman audit berpengaruh positif tidak signifikan terhadap kemampuan auditor dalam mendeteksi fraud. Penelitian selanjutnya diharapkan dapat menambah variabel independen dari faktor eksternal yang dapat mempengaruhi kemampuan auditor dalam mendeteksi fraud seperti red flags, beban kerja, dan tekanan waktu untuk memperoleh data yang valid.

KATA KUNCI: Kemampuan Auditor, Kompetensi, Mendeteksi Fraud, Pengalaman Audit, Profesionalisme.



INTRODUCTION

The ability of auditors is a reflection of the abilities they carry out in the audit process. The auditor's ability to detect fraud is the quality of an auditor in explaining irregularities in his audit assignments ([Iskandar et al., 2022](#); [Prohantoro & Kuntadi, 2022](#); [Putra, 2022](#); [Wahidahwati & Asyik, 2022](#); [Widiyanto, 2022](#)). The ability of auditors to detect fraud is experiencing openness related to audit quality, which is increasingly evident because it is supported by technology. The ability of auditors today is greatly influenced by various kinds of factors, both internal and external. From the identification results based on previous research, internal factors consist of competence, professional skepticism, audit experience, and role stress. Meanwhile, external factors that affect the auditor's ability to detect fraud are red flags, workload, and time pressure. Internal and external factors significantly affect the auditor's ability to detect fraud.

Basically, the research to be carried out by this researcher has been carried out by many previous researchers, with reference to several previous studies related to the ability of auditors in the private sector and public sector, and also showed different results from the level of significance of each factor-factors that affect the ability of auditors. The results of previous studies show that professional skepticism and audit experience have a positive effect on the auditor's ability to detect fraud ([Budiatmaja, 2022](#); [Prohantoro & Kuntadi, 2022](#); [Putra, 2022](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Sari et al., 2022](#); [Wahidahwati & Asyik, 2022](#)). However, there are differences in research results that competence has a negative effect ([Cahyani et al., 2022](#)).

In addition, according to the Inspector at the Inspectorate of Batu City, he explained that the obstacle to his audit reporting was not completing the report according to the time limit that had been set. However, according to the Head of Subsection (Kasubbag) said that from the results of the examination from the BPK RI Representative of East Java, the Inspectorate of Batu City for 7 consecutive years had an unqualified assessment. Based on this phenomenon and supported by the results of previous studies showed inconsistent results. Based on the background that has been described, the formulation of the problems that can be raised are: 1) Is there any influence of competence on the auditor's ability to detect fraud at the Batu City Inspectorate?; 2) Is there an effect of professionalism on the auditor's ability to detect fraud at the Inspectorate of Batu City?; 3) Is there an effect of audit experience on the auditor's ability to detect fraud at the Batu City Inspectorate?.

The auditor must be carried out by a competent person ([Ginting et al., 2022](#); [Noch et al., 2022](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Saputra et al., 2022](#)). Competence is the knowledge and expertise possessed by the auditor to complete the tasks for which they are responsible. "Standard Profesional Akuntan Publik (SPAP)" number 38 of 2017 Article 1 explains, "The Competency Standards for the Position of State Civil Apparatus, hereinafter referred to as ASN Competency Standards, are descriptions of the knowledge, skills and behavior required by a State Civil Apparatus in carrying out their duties.

Attribution theory explains about a person's behavior which is factored by internal factors arising from within a person. Competence is a factor from within an auditor that can only be applied by the individual through the amount of knowledge possessed so that the auditor is competent in the field of auditing and is able to influence the auditor's ability to detect fraud. According to previous research, competence is an important thing in detecting fraud ([Ginting et al., 2022](#); [Noch et al., 2022](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Saputra et al., 2022](#)). The competence of the auditor is one of the important components in carrying out the audit, because competence will affect the success rate of the auditor in

detecting fraud. This shows that the higher the competence, the auditor's ability to detect fraud will be high, so the possibility of audit evidence obtained is more accurate. Based on the theory, the results of previous studies and the grand theory above, the following hypothesis can be formulated:

H₁: Competence has a positive effect on the auditor's ability to detect fraud.

“Standar Internasional Praktik Profesional Audit Internal” explains that all internal auditors are responsible for complying with the Standards related to individual responsibilities in terms of objectivity, proficiency (skills), professional accuracy and standards related to the implementation of their job responsibilities.

Attribution theory explains a person's behavior caused by internal factors which are encouragement from within a person and can affect the auditor's ability to detect fraud. Auditors who have a high level of professionalism will more easily detect fraud because they are thorough and always seek the truth of the evidence they receive ([Budiantmaja, 2022](#); [Prohantoro & Kuntadi, 2022](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Sari et al., 2022](#); [Wahidahwati & Asyik, 2022](#)). The results of this study are supported by the results of previous research find that professionalism has a positive and significant influence on auditor's ability to detect fraud. Professionalism affects the auditor's ability to detect fraud. This shows that the higher the professionalism of the auditor, the higher the auditor's ability to detect fraud, so that the possibility of fraud is also smaller.

H₂: Professionalism has a positive effect on the auditor's ability to detect fraud

[Cortinah \(2022\)](#) and [Iskandar \(2022\)](#) explain that audit experience is a factor from within a person that can only be developed by the individual through the number of assignments carried out which can affect the auditor's ability to detect fraud. The higher the tenure of an internal auditor, the higher the work experience he has. Auditors who are experienced doing the same job, will be more skilled and faster in completing the work. Based on the attribution theory that describes a person's behavior is determined by internal factors which are the character from within a person. Audit experience is a factor from within a person that can only be developed by the individual through the number of assignments carried out that can affect the auditor's ability to detect fraud ([Cortinah & Ruslim, 2022](#); [Iskandar et al., 2022](#); [Joko, 2023](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Wahidahwati & Asyik, 2022](#)).

According to [Wahidahwati \(2022\)](#) and [Joko \(2023\)](#), an auditor with high flight hours is usually more thorough in detecting *fraud* than an auditor with low flight hours because experienced auditors are auditors who are able to detect, understand and even look for the causes of the emergence of fraudulent fraud. Auditors who have the same experience in completing their audit tasks show a big difference. Which means that auditors with the same level of experience do not necessarily have the same knowledge.

This shows that the increasing experience of auditors in conducting audits makes auditors faster in detecting fraud. Based on the theory, the results of previous studies and the grand theory above, the following hypothesis can be formulated:

H₃: Audit experience has a positive effect on the auditor's ability in detecting fraud.

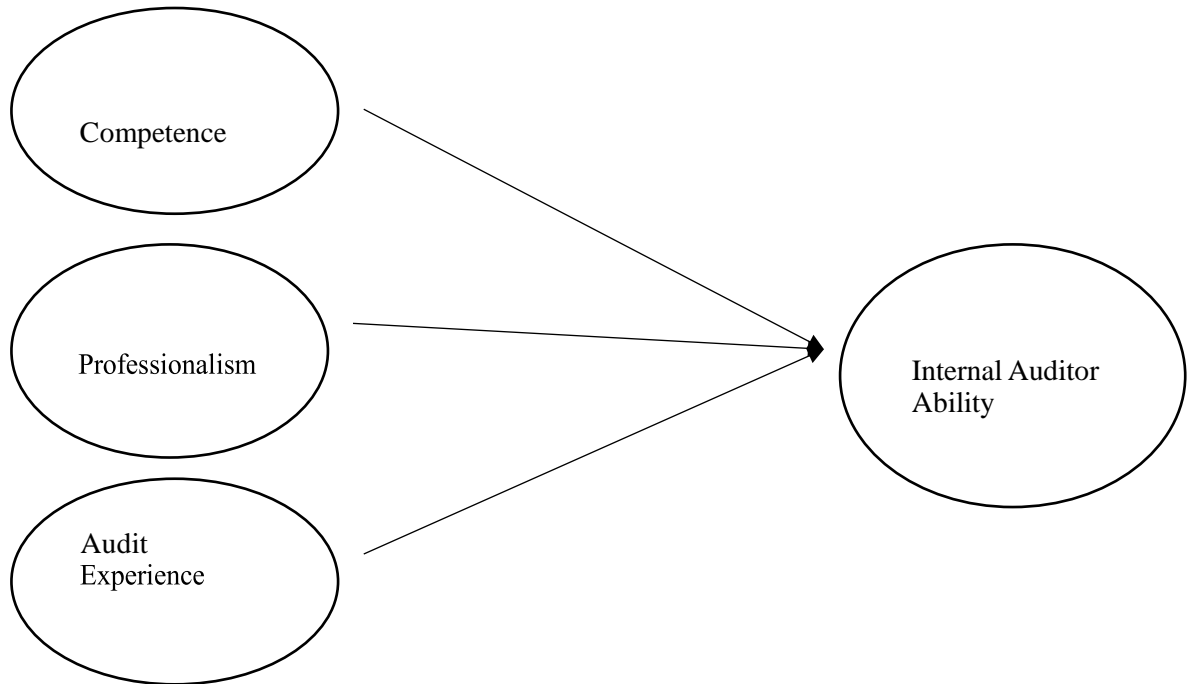


Figure 1.
Research
Framework

METHODE

The type of research used in this research is associative research with survey method. In this study, the population is the auditor in Inspectorate of Batu City, east java. The address is Among Tani City Hall, Batu City Government Block A, 1st floor, Jalan Panglima Sudirman 507 Batu. The sample in this study were auditors at the Inspectorate of Batu City who have audit assignment experience at least once in six months. The research sample amounted to 31 auditors who capable on this research.

The type of data in the study at the Inspectorate of Batu City is primary data . And the data source of this research is the answer of each respondent. Data was collected through the distribution of questionnaires obtained directly from respondents without going through intermediaries. The questionnaire contains questions that will be asked by researchers related to the variables studied. Determination of the sample is determined by the Non Probability sample method with purposive sampling technique , namely the determination of the sample based on certain criteria.

The instrument of this research was measured using a Likert Scale, to measure the answer whether or not there was or agree or not to the questions posed by the researcher with a score of 7 points, namely first, strongly disagree (STS) with a value of 1; second, does not match (TS) with a value of 2; third, less suitable (KS) with a value of 3; fourth, Neutral (N) with a value of 4; fifth, less suitable (KS) with a value of 5; sixth, corresponding (S) with a value of 6; seventh, very appropriate (SS) with a value of 7.

No.	Variable	Indicator	Remark
1.	Auditor's Ability to Detect Fraud	Knowledge of Fraud	Auditor must have Knowledge of Fraud
		Proficiency in the Detection Stage	Auditor must have Proficiency in the Detection Stage
		Internal Control Assessment Capability	Auditor must have Internal Control Assessment Capability

No.	Variable	Indicator	Remark
		Knowledge of <i>Red Flags</i>	Auditor must have Knowledge of <i>Red Flags</i>
2.	Competence	Effective Auditing Procedure	Auditor must understand the Effective Auditing Procedure
		Have great curiosity, broad-minded and able to handle uncertainty	Auditor must have great curiosity, broad-minded and able to handle uncertainty
		Accept that there are no easy solutions, and recognize that findings can be subjective	Auditor must Accept that there are no easy solutions, and recognize that findings can be subjective
		Able to do the Analytic Review	Auditor must Able to do the Analytic Review
		Have auditing knowledge and knowledge of the public sector	Auditor must have auditing knowledge and knowledge of the public sector
		Other capabilities related to auditing	Auditor must have ability to write and present reports well
		Understanding of Auditing Objects	Auditor must have knowledge of organizational theory to understand organizations
		Special Ability	Auditor must have computer skills
		Submission of Audit Results	Auditor must have the ability to submit reports properly
3.	Profesionalism	Critical Mind	Auditor must have a mind filled with critical questions in evaluating audit evidence
		Independency	Auditor must have professional skills and independence attitude
		Correct Assumption	Auditor must have the right assumptions about the honesty of the Auditee
		Proper audit planning and execution	Auditor must be able to plan and carry out a proper audit
		There is a critical assessment of the validity of audit evidence	Auditor must be able to critically assess the validity of audit evidence
		There is the application of a professional attitude	Auditor must be able to apply a professional attitude
		Understanding of Audit Evidence	Auditor must be alert to contradictory audit evidence
4.	Audit Experience	Make decision	Auditor must be able to make decisions
		Task Intensity and Career Development	Auditor must be able to develop a career by frequently carrying out audit assignments
		Can detect errors	The auditor must be able to detect errors
		Can analyze problems	Auditor must be able to analyze problems

Table 1.
Variabel and
Indicator

No.	Variable	Indicator	Remark
		Can solve problems	Auditor must be able to solve problems
		Can detect Fraud	Auditor must be able to detect Fraud
		Frequency of audit assignments	The auditor must be able to complete the audit assignment
		The number of inspection tasks that have been carried out and within the determined time	Auditor must be able to complete the number of inspection tasks that have been carried out and within the determined time

RESULTS AND DISCUSSION

The distribution of the questionnaires was carried out on Monday, June 6, 2022 at 09.00 – 16.00. Of the number of questionnaires distributed to the Inspectorate of Batu City as many as 31. And the questionnaires that have been filled in and returned are 31. In this study, the respondents were Inspectors, Auditors and PPUPD (Supervisors for the Implementation of Regional Government Affairs) at the Inspectorate of Batu City. Below is an overview of the characteristics of research respondents:

Information	Total	Percentage
Number of sampel	31	100 %
Gender :		
Man	20	65 %
Woman	11	35 %
Education :		
Diploma	-	0 %
S1	25	80 %
S2	6	20 %
Length of work :		
1-5	-	0 %
10-20	29	93 %
>20	2	7 %

Table 2.
Profile of
Respondents

Source : Primary data processed, 2022

Research Data Analysis

Convergent Validity

Table 3.
Construct
Validity and
Reliability

	Average Variance Extracted (AVE)
Auditor Ability in Detecting Fraud	0.733
Competence	0.700
Audit Experience	0.685
Professionalism	0.662

Source : Primary data processed, 2022

Based on table 2, it can be seen that the EVA value for all research variables is > 0.5. These results indicate that each variable meets the criteria.

571 Discriminant Validity

	Auditor Ability in Detect Fraud	Competence	Audit Experience	Professionalism	Conclusion
X1.1		0.675			Invalid
X1.2		0.131			Invalid
X1.3		0.698			Invalid
X1.4		0.744			Valid
X1.5		0.863			Valid
X1.6		0.707			Valid
X1.7		0.577			Invalid
X1.8		0.858			Valid
X2.1				0.692	Invalid
X2.2				0.752	Valid
X2.3				0.735	Valid
X2.4				0.808	Valid
X2.5				0.836	Valid
X2.6				0.865	Valid
X2.7				0.823	Valid
X3.1			0.743		Valid
X3.2			0.524		Invalid
X3.3			0.823		Valid
X3.4			0.764		Valid
X3.5			0.678		Invalid
X3.6			0.668		Invalid
X3.7			0.631		Invalid
X3.8			0.854		Valid
Y1	0.916				Valid
Y2	0.876				Valid
Y3	0.887				Valid
Y4	0.720				Valid
Y5	0.870				Valid

Table 4. Discriminant Validity Test based on outer loading (PLS Algorithm) before Dropping

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Source: Primary data processed, 2022

5.4

Based on the test results in table 3, there are several indicators that have an outerloading value of < 0.7. So the indicator needs to be removed or dropping. To get confidence that all indicators have an outer loading value > 0.7, it is necessary to retest the remaining indicators.

After retesting and *dropping* the indicators which has an *outer loading* value < 0.7 following the results of the *outer loading* retest

	Auditor Ability in Detect Fraud	Competence	Audit Experience	Professionalism	Conclusion
X1.4		0.748			Valid
X1.5		0.900			Valid
X1.6		0.776			Valid
X1.8		0.911			Valid
X2.2				0.745	Valid
X2.3				0.743	Valid
X2.4				0.837	Valid
X2.5				0.819	Valid
X2.6				0.887	Valid
X2.7				0.840	Valid
X3.1			0.766		Valid
X3.3			0.793		Valid
X3.4			0.846		Valid
X3.8			0.899		Valid
Y1	0.914				Valid
Y2	0.872				Valid
Y3	0.888				Valid
Y4	0.721				Valid
Y5	0.874				Valid

Table 5. Discriminant Validity Test after the first retest based on outer loading

Source : Primary data processed, 2022

In addition, the discriminant validity test can be seen from the discriminant validity test which is based on the root of AVE (Average Variance Extracted), as follows

	Auditor Ability in Detect Fraud	Competence	Audit Experience	Professionalism
Auditor Ability in Detect Fraud	0.856			
Competence	0.764	0.837		
Audit Experience	0.765	0.748	0.828	
Professionalism	0.740	0.655	0.776	0.814

Table 6. Discriminant Validity Test based on AVE akar roots

Source : Primary data processed, 2022

Based on table 5, each number that is given a bold color is the AVE root value of each construct and for each number that is not given a bold color is the correlation value between the construct and other constructs in the model. So it can be interpreted or

concluded that from the results of the output table 5 that all constructs have met the criteria of discriminant validity.

573 *Composite Reliability*

Variabel	Cronbach's Alpha	rho_A	Composite Reliability	Conclusion
Auditor Ability in Detect Fraud	0.908	0.919	0.932	Reliable
Competence	0.855	0.861	0.903	Reliable
Audit Experience	0.845	0.851	0.896	Reliable
Professionalism	0.897	0.900	0.921	Reliable

Table 7.
Composite Reliability Test

Source: Primary data processed, 2022

Based on table 6, the results show that the auditor's ability to detect fraud variable gets a value of 0.932, the competency variable gets a value of 0.903, the audit experience variable gets a value of 0.896, the professionalism variable gets a value of 0.921. Of these 4 variables have a composite reliability value above or greater than 0.7. This shows that the overall indicators used are distributed reliable.

Coefficient Determination (R²)

	R Square	Adjusted R Square
Auditor Ability in Detect Fraud	0.702	0.669

Table 8.
Coefficient Determination Test (R²)

Source: Primary data processed, 2022

Based on table 7 above, the R² test value for the auditor's ability to detect fraud is a value of 0.702 or 70.2%, which means that the auditor's ability to detect fraud is influenced by the variables of competence, professionalism, and audit experience by 70.2% and 29.8% influenced by other variables.

F Square Test

Variabel	Auditor Ability in Detect Fraud
Competence	0.211
Audit Experience	0.061
Professionalism	0.115

Table 9.
F Square Test

Source: Primary data processed, 2022

Based on table 8 above, the value of the F Square test shows that the competency variable has a value of 0.211 or 21.1% of the auditor's ability to detect fraud and is classified as strong. The audit experience variable has a value of 0.061 or 6.1% of the auditor's ability to detect fraud and is classified as moderate. The professionalism variable has a value of 0.115 or 11.5% of the auditor's ability to detect fraud and is classified as strong.

Hypothesis Test

Variabel	Sampel Original (O)	T-Statistic	P-Values	Results
Competence -> Auditor Ability in Detect Fraud	0.384	1.683	0.047	Received
Audit Experience -> Auditor Ability in Detect Fraud	0.246	1.118	0.132	Rejected
Professionalism -> Auditor Ability in Detect Fraud	0.298	1.668	0.048	Received

Table 10.
Hypothesis
Testing

Source: Primary data processed, 2022

Based on table 9 above shows the results that there are two hypotheses in this study are supported or accepted and one hypothesis in this study is not supported or not rejected. The supported or accepted hypothesis is the influence of competence on the auditor's ability to detect fraud with a *T-Statistic* value of 1,683 or less than 1.96 and a *P-Value* of 0.047 or less than 0.05 and professionalism on the auditor's ability to detect *fraud* with a *T* value. *-Statistics* of 1,668 or less than 1.96 and *P Values* of 0.048 or less than 0.05. In addition, the competence of the auditor's ability to detect *fraud* and professionalism of the auditor's ability to detect *fraud* have a positive relationship, seen from the original sample value which shows a value of 0.384 and 0.298 or has a non-negative value.

Discussion

The Effect of Competence on the Auditor's Ability to Detect Fraud

Based on table 9, it is known that the *P-Values* value of the competency variable on the auditor's ability to detect *fraud* is 0.047 or less than 0.05 and the *T-Statistic* value is 1.683 or smaller than 1.96 which indicates that the exogenous variable of competence has a unidirectional relationship and able to influence the endogenous variables of the auditor's ability to detect fraud. And the original sample of the competency variable on the auditor's ability to detect *fraud* has a positive value of 0.384. It can be concluded that competence has a positive effect on the auditor's ability to detect *fraud*, which means that H_1 is accepted or supported. This research is not in line with the research of [Cahyani \(2022\)](#). However, this study showed the same results as the research conducted by ([Ginting et al., 2022](#); [Noch et al., 2022](#); [Putra, 2022](#); [Rahmawati & Kuntadi, 2022](#); [Saputra et al., 2022](#)) which states that competence has a positive and significant effect on the auditor's ability to detect fraud.

Competence affects the auditor's ability to detect fraud, this is caused by competence measured by using how the audit ability is controlled by knowledge, the increasing ability of the auditor, the auditor has a lot of knowledge related to fraud and knowledge of *red flags*. So the more you know things about the audit, the more the auditor understands about how fraud occurs. Then the auditor's competence in the form of understanding related to organizational theory causes the auditor to also understand how fraud occurs. Because auditors know fraud is occurring, they have steps and structures in place to detect it. Auditor competence is also supported by the auditor's ability to write and present reports well. So that the auditor understands how effective audit procedures are. Then the auditor has the ability to submit reports properly. With the auditor having this kind of ability, it makes the auditor capable and capable of detecting audits, able to assess SPI properly.

The Effect of Professionalism on the Auditor's Ability to Detect Fraud

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Based on table 10, it is known that the *P-Values* of the professionalism variable on the auditor's ability to detect *fraud* is 0.048 or less than 0.05 and the *T-Statistic* value is 1.668 or smaller than 1.96 which indicates that the exogenous variable of professionalism has a unidirectional relationship and is able to influence endogenous variable of auditor's ability to detect fraud. And the original sample of the professionalism variable on the auditor's ability to detect *fraud* has a positive value of 0.298. It can be concluded that professionalism has a positive effect on the auditor's ability to detect *fraud*, which means that H₂ is accepted or supported. This research showed the same results as the research conducted by ([Budiatmaja, 2022](#); [Prohantoro & Kuntadi, 2022](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Sari et al., 2022](#); [Wahidahwati & Asyik, 2022](#)) stated that professionalism has a positive and significant effect on the auditor's ability to detect fraud.

Professionalism affects the auditor's ability to detect fraud, this is supported by how professionalism is reflected by the professional skills and independence of the auditor. Proficiency in professional auditors is due to the fact that the auditor understands how something detects fraud. Then because the auditor is a professional, he is able to assess the SPI of the auditee. Because the professional auditor is able to know related to *red flags* and also because the auditor has all this knowledge understand all effective audit procedures. The auditor by having the right assumptions, planning and carrying out the right audit, the auditor cannot be deceived which results in the auditor being able to detect detection, able to avoid being associated with fraud. The more critical the auditor assesses the results related to the evidence, the auditor is able to avoid fraud and the auditor knows how to detect fraud.

The Effect of Audit Experience on Auditor's Ability to Detect Fraud

Based on table 10, it is known that the *P-Values* value of the audit experience variable on the auditor's ability to detect *fraud* is 0.132 or less than 0.05 and the *T-Statistic* value is 1.118 or smaller than 1.96 which indicates that the exogenous variable of audit experience does not have a direct relationship and is not able to influence the endogenous variable of the auditor's ability to detect fraud. And the original sample of the audit experience variable on the auditor's ability to detect *fraud* has a positive value of 0.246. It can be concluded that the exogenous variable of auditor experience does not have a positive effect on the endogenous variable of the auditor's ability to detect *fraud*, because it is not significant which means H₃ is not accepted or rejected. This research is not in line with previous research ([Cortinah & Ruslim, 2022](#); [Iskandar et al., 2022](#); [Joko, 2023](#); [Putri et al., 2022](#); [Rahmawati & Kuntadi, 2022](#); [Wahidahwati & Asyik, 2022](#)).

Audit experience does not affect the auditor's ability to detect fraud. The audit experience is projected by how the auditor is able to make decisions. However, the facts on the ground do not affect the ability to detect fraud. Because the decision has been covered by the team and also this decision has been covered by the ability of the auditor's competence. The auditor is able to detect errors, but the experience of this auditor cannot be used as a benchmark because the auditor is competent and professional. The auditor must be able to analyze the problem, the audit experience is reflected in how the auditor analyzes the problem. This is irrelevant because the auditor with the slightest flight time, if the auditor is a professional, is sure of the decisions made. The auditor is able to complete the many audit tasks carried out and within the allotted time, but this audit experience is not relevant because the auditor is already competent and professional.

CONCLUSION

Based on the results of data analysis and discussions that have been carried out, conclusions can be drawn regarding the Effect of Competence, Professionalism, and Audit Experience in Detecting Fraud at the Inspectorate Office of Batu City, namely: Based on the results of the research on the Effect of Competence, Professionalism, and Audit Experience in Detecting Fraud that the higher the competence of the auditor, the better audit knowledge and expertise, other audit-related abilities are good, able to understand audit objects well, and the auditor's ability to detect fraud is higher. . So that the competence of an auditor able to affect the auditor's ability to detect fraud, it can be said that H¹ is accepted.

The higher the professionalism of the auditor, the auditor has a high attitude of caution towards audit evidence, high accuracy in auditing financial statements, high responsibility, has a high attitude of independence, and the auditor's ability to detect fraud is getting higher. So that the professionalism of an auditor is able to affect the auditor's ability to detect fraud, it can be said that H² is accepted.

This study also results that audit experience has no effect on the auditor's ability to detect fraud. Audit experience does not have a positive effect on the auditor's ability to detect fraud. The higher the audit experience possessed by the auditor, the auditor has the skills to do a job, the knowledge of the auditing world is wider, the faster to complete the work, is able to explain audit findings and the auditor's ability to detect fraud is faster. However, the facts in the field of audit experience do not affect the ability to detect fraud. Because the ability of the auditor has been covered by the ability of the auditor's competence. The experience of this auditor cannot be used as a benchmark because the auditor is already competent and professional. This is evidenced by the rejection of statistical calculations, it can be said that H³ is rejected.

The limitations of this study are First, the data acquisition is not much because the research was only conducted in one office of the Inspectorate, namely the Inspectorate of Batu and only included inspectors and auditors as respondents in the study. Second, this study uses data collection techniques in the form of questionnaires and data obtained from respondents' answers which have the potential to have different answers from the actual situation

Due to the limitations of this study, the researchers expect: First, further researchers are expected to increase the research sample by expanding the number of research objects. Second, further research is expected to add independent variables from external factors that can affect the auditor's ability to detect fraud such as red flags, workload, and time pressure to obtain valid data.

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