

Influence of Competence, Professional Skepticism and Audit Knowledge on Financial Decrease Detection (Study on Inspectorate Aceh)

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Abstract

This study aims to examine the influence of competence, professional skepticism and knowledge audit either jointly or separately to the financial fraud detection at Inspectorate Aceh. The unit of analysis in this study is all auditor/P2UPD/pemeriksa at the office of the Inspectorate Aceh. Sources of data in this study using primary data are the results of questionnaires obtained from respondent research. While the technique of collecting research data is done by technique of spreading questionnaires. The analysis method used is Multiple Linier Regression Analysis. The result of the research shows that the competence, professional skepticism and knowledge audit either jointly or separately affect the financial fraud detection at Inspectorate Aceh.

Keyword: Competence, Professional Skepticism, Audit Knowledge, Financial Fraud Detection.

1. Introduction

Corruption has been increasing over the last few years, both within the central and regional government. In the opinion of ChatibBasri (Finance Minister in 2013) quoted from Warta Pengawasan magazine September Edition (2013: 8), one of the causes of many irregularities in the state finance management is the lack of optimal supervision of the state financial management implementation so as to open opportunities for the fraud perpetrators. Ideally, supervision in the state finance management can reduce the case of irregularities and minimize the number of findings that indicate a serious problem.

Fraud detection by internal auditors is one of the roles of internal auditing activities

run by Standard No.1210.A2 which states that *“the internal auditors must have sufficient knowledge to evaluate the risk of fraud and the manner in which it is managed by organization, but are not expected to have the expertise of a person whose primary responsibility is detecting and investigating fraud”*. Referring to the standard of the profession, internal auditors are required to have sufficient knowledge to detect any indication of fraud. The Government Internal Supervisory Apparatus (APIP) is a reviewer of the Financial Statements, thus providing reasonable assurance on the worth of a financial report before being audited by an extension party, namely BPK. In accordance with the Minister of Finance Regulation No.94 of 2013, APIP plays a role in reviewing RKA-KL as the basis for the realization of a fiscal year (Widhiatmoko, 2013).

In addition, the position of internal auditors in realizing good governance in the context of supervision has been regulated in the Government Regulation of the Republic of Indonesia No.79 of 2005 on Guidelines and Guidance Supervision of Local Government Implementation. Article 24 paragraph (2) states that supervision is carried out by the internal control apparatus, namely the general inspectorate department, the non-departmental institution supervision government unit, the provincial inspectorate, and the district/city inspectorate in carrying out its functions and authority. Thus, regional inspectorates broadly have the functions and responsibilities as internal auditors working in achieving the goals of local government organizations (Wahyuni, 2013).

Fraud that is often done in government agencies such as manipulating the recording of financial statements, omissions, and mark-up of profits that can harm the country's financial or economy. This cheating is usually triggered by the opportunity to commit abuses (Hartan and Waluyo, 2016). The Daily Alert (2016) reported that the Corruption Eradication Commission (KPK) placed Aceh as the most vulnerable area of corruption, as many of the Dana Otsus managed by the Government of Aceh were not in accordance with the intended. The results of monitoring and records of Aceh's GeRAK indicate that grants and social assistance are the main contributors to the alleged cases of potential corruption. The modus operandi that is carried out from planning to spek and other changes (Serambi Indonesia, 2016).

Several studies have been conducted regarding the detection of financial fraud. The results showed that there are several factors that influence the detection of financial fraud, including competence, professional skepticism, and audit knowledge. Few studies have examined the effect of competence, professional skepticism and audit knowledge on the detection of financial fraud.

Auditor competence is an important factor that auditors must possess by using expertise and technical education. This is because the knowledge it has will make auditors more sensitive (sensitive) to the actions of cheating (Lianitami and Suprasto, 2016). Knowledge of specific tasks affects the auditor's performance in assessing fraud and a combination of experience and fraud training will improve auditor performance in assessing fraud (Tirta and Sholihin, 2004).

Professional skepticism also greatly influences the auditor in indicating various problems/findings. Professional skepticism is an attitude that includes a mind that always questions and critically examines audit evidence. The use of professional precision requires the auditor to exercise professional skepticism (SPAP section 230, 2011). A professional skepticism needs to be possessed by the auditor especially when obtaining and evaluating audit evidence, without applying professional skepticism the auditor will only find misstatements caused by mistakes only and it is difficult to find misstatements induced by cheating indications, the fraud indication will usually be hidden by the culprit (Trisna and Aryanto, 2016). Fullerton and Durtschi (2004) suggest that in general auditors who have higher levels of professional skepticism have a strong desire to improve the search for related

information on cheating signs.

In addition to competence factor and professional skepticism, the auditor's knowledge audit level also greatly influences his ability to indicate problems or findings (Trisna and Aryanto, 2016). The Auditor Competency Standards (2010) state that auditors shall have knowledge and access to the latest information on standards, methodologies, procedures, and techniques. An auditor should have a knowledge measured of how high an auditor's education is because the auditor will have more knowledge (views) of the field he is engaged in so as to be able to find out various problems more profoundly then. Knowledge is very important to be owned by all auditors especially in the field of accounting and auditing.

This paper aims to discuss the influence of competence, professional skepticism, and audit knowledge jointly or separately to financial fraud detection at the Inspectorate of Aceh. The discussion begins by discussing literature review related to competence, professional skepticism, audit knowledge and the detection of financial fraud. Then proceed with explaining the research method used. After that, followed by a research findings detection, and finally, this paper provides some conclusions and suggestions.

2. Review Of Literature

2.1. Financial Fraud Detection

Jones and Bates (1990) stated in Gusnardi (2012) that fraud is embezzlement which includes various fraud, including intentional deceit, falsification of account, corrupt practices, embezzlement or theft, corruption, and so forth.

Fraud detection is an attempt to obtain sufficient preliminary indication of fraud, as well as to narrow the chances of the perpetrators of fraud (ie when the perpetrator realizes the practice is known, it is too late to dodge) (Kumaat, 2011: 156). In this case, the role of internal auditors leads to the detection and prevention of fraud (Nasution 2003, in Soeharmoro, 2012).

2.2. Competency

According to Bailey (2010) competence is a capability that is needed by auditors to perform certain tasks. Competence indicators that must be owned by internal auditors, namely: basic competence/general, personal, technical, and competence of audit equipment and techniques. Bailey further revealed that the basic competencies of an internal auditor can be developed by continuing education and follow the existing training environment around them.

Auditor competence is an important factor that auditors must possess by using expertise and technical education. Competence is indispensable, the goals are auditors can detect quickly and accurately the presence or absence of cheating practices and engineering tricks undertaken in fraudulent acts. This is because the knowledge it has will make the auditor become more sensitive to the authority action (Lianitami and Suprasto, 2016).

2.3. Professional Skepticism

Professional skepticism is an attitude that includes a mind that always questions and critically examines audit evidence. Because audit evidence is collected and assessed during the audit process, so professional skepticism should be used during the process (IAPI, 2011, SA section 230.2). The auditor should not simply assume that management is dishonest, but the auditor also should not assume that management is completely honest (IAPI, 2011, SA section 230).

Noviyanti (2007) states that professional auditorsskepticism is an attitude in performing audit assignments. Then the first thing that will be discussed is about human attitudes. The auditor applies professional skepticism when asking questions and performing

audit procedures, not quickly satisfied with less persuasive audit evidence solely based on the belief that management and related parties are honest and integrity (IAPI, 2011, SA Section 230.4).

2.4. Audit Knowledge

Knowledge is a fact or condition about something gained well through experience and training. The auditor shall have knowledge and access to the latest information on audit standards, methodologies, procedures and techniques (APIP, 2013). Harhinto (2004) finds that knowledge will affect audit skills which will determine audit quality turn.

According to Bedard and Chi (1992), audit knowledge is defined by the auditor understanding of a job level, conceptually or theoretically. In the Regulation of the Supreme Audit Board of the Republic of Indonesia (BPK RI) No. 01 of 2007 on the first general standard of SPKN (State Auditing Standards) confirms the audit knowledge that must be owned by internal auditors. This Regulation explains that: "The examiner collectively must have sufficient professional skills to carry out the examination task". With the Statement of Inspection Standards, all inspection organizations are responsible for ensuring each examination is conducted by inspectors collectively possessing the knowledge, expertise, and experience required to carry out the task.

2.5 Framework Theory

2.5.1. Financial Fraud Detection Competence Impact

Auditor competence is an important factor that auditors must possess by using expertise and technical education (Lianitami and Suprasto, 2016). Competence is required for auditors to quickly and accurately detect the presence or absence of cheats and engineering tricks undertaken to commit the fraud. The expertise of the auditor can make it more sensitive to a fraud (Lastanti, 2005).

Widyastuti and Pamudji (2009) found that competence positively affects the auditor's ability to detect fraud. The study shows that by using good competence, the auditor can perform duties better, especially in fraud detecting that can occur in conducting its audit. In addition, research conducted by Hartan and Waluyo (2016) shows that competence has a positive and significant influence on the auditor's ability to detect fraud. An auditor needs competence in order to detect quickly and precisely the presence or absence of fraud on a company's financial statements.

Based on the above description, the research hypothesis can be expressed as follows:

- Competence affects the detection of financial fraud

2.5.2. Professional Skepticism Impact on Financial Fraud Detection

Professional skepticism is an act that includes a mind that always questioning and critically examines audit evidence. The use of professional precision requires the auditor to exercise professional skepticism (APIP, 2013). The attitude of professional skepticism needs to be owned by the auditor, especially when obtaining and evaluating audit evidence, without applying professional skepticism the auditor will only find misstatements caused by mistakes only and it is difficult to find misstatements caused by an indication of fraud that is normally hidden by the perpetrators (Trisna and Aryanto, 2016).

A research by Hartan and Waluyo (2016) found that professional skepticism has a positive and significant influence on the auditor's ability to detect fraud. So the higher professional skepticism that an auditor has, likely less cheating will be. Carpenter et al. (2002) found that with high professional skepticism will influence in detecting fraud. If auditors are more skeptical, they will be able to better assess the existence of fraud at the

planning stage of the audit, which will ultimately lead the auditor to increase fraud detection at subsequent auditing stages.

Based on the above description, the research hypothesis can be expressed as follows:
H1: Professional skepticism influences the detection of financial fraud

2.5.3. Audit Knowledge Effect on Fraud Financial Detection

According to Brown and Stanner (1983) in Mahdisar and Sari (2007: 8), knowledge is the ability or auditor understanding level of a job both conceptually and theoretically. Differences in knowledge among auditors will affect the way auditors complete a job. The auditor's audit level of knowledge also influences his ability to indicate problems and findings greatly. The auditor shall have and access to the latest information knowledge in the standards, methodologies, procedures, and techniques (APIP, 2013).

Knowledge is noteworthy to be owned by all auditors, especially knowledge in the field of accounting and auditing. Both are an important basis that becomes capital during their work as an accountant, especially when auditing the financial statements (Trisna and Aryanto, 2016). Research by Tirta and Sholihin (2004) states that the auditor's knowledge affects the performance of auditors in detecting findings of regional losses.

Based on the above description, the research hypothesis can be expressed as follows:
Hi : Audit knowledge affects the detection of financial fraud.

3. Research Method

This study uses a quantitative approach whose purpose is to examine the effect of independent variables on the dependent variable. The population in this study is all auditors / inspectors in Inspectorate Aceh. The sampling technique used is purposive random sampling to obtain the sample of 53 auditors / examiners. Purposive random sampling is a sampling technique with consideration of considerations made by researchers (Hadi, 2004).

Sample / respondent criteria:

1. Engage with the implementation of supervisory and inspection functions.
2. Have a certificate of expertise.

Table 1. Sample/respondent Criteria

No.	Criteria	Total
1.	Total employees of Inspectorate Aceh	114
2.	Engage with the implementation of supervisory and inspection functions	66
3.	Have a certificate of expertise	53

The data used in this study is the primary data. Data collection techniques using questionnaires given directly to the intended respondents. Data analysis technique on hypothesis testing using multiple linear regression analysis. This study was conducted with the aim of explaining the direct and indirect consequences of competence (X1), professional skepticism (X2) and audit knowledge (X3) on the detection of financial fraud (Y). Furthermore, after the questionnaire filled by respondents, analyzed by using computer applications SPSS (Statistical Product and Service Solution). After the questionnaire collected, before analyzing the data, it is necessary to test the validity and reliability.

3.1. Hypothesis Testing Design

3.1.1. Simultaneous Test

This test is conducted to determine the effect of independent variables simultaneously to the dependent variable, or used to test. Therefore this research use sample then to know its

influence can be done by comparing between value of F_{count} with F_{table} each variable. If $F_{\text{count}} > F_{\text{table}}$ then H_a is accepted, and vice versa if $F_{\text{count}} < F_{\text{table}}$ then H_a is rejected.

3.1.2. Test Partially

This test is conducted to determine the effect of independent variables individually to the dependent variable partially by using multiple regression. To know the result can be done by comparing between t_{count} value with t_{table} each variable. If $t_{\text{count}} > t_{\text{table}}$ then H_a is accepted, and vice versa if $t_{\text{count}} < t_{\text{table}}$ then H_a is rejected.

4. Result and Discussion

4.1. The Influence of Competence, Professional Skepticism, and Audit Knowledge together against Fraud Financial Detection

The magnitude of the influence of competence, professional skepticism, and audit knowledge collectively seen from the acquisition of the value of regression test results in table 2.

Table 2. Regression Test Results

Regression Equation: $Y = 0,633 + 0,393 X_1 + 0,824 X_2 + 1,264 X_3$				
Value t	1,754	2,357	5,370	8,698
Value Sig.	0,086	0,022	0,000	0,000
Value F/Sig F	62,840 / 0,000			
R/R ² /Adj.R ²	0,891 / 0,794 / 0,781			

Source: Processed Primary Data, 2017

In this study obtained F_{table} value of 2,40 and the value of F_{count} of 62,40. It can be concluded that the value $F_{\text{count}} 62,40 > F_{\text{table}} 2,40$ then H_a accepted. This shows that the dependent variable in this study is competence, professional skepticism and audit knowledge simultaneously affect the independent variable that is the detection of financial fraud.

Based on Table 1, the value of correlation coefficient (R) of 0,891 indicates that the degree of relationship (correlation) between independent variables with the dependent variable of 0,891. This means that competence, professional skepticism, and audit knowledge have a relationship with the detection of financial fraud by 89,1%. The value of determination coefficient (R²) is 0,794, meaning that independent variables provide information needed to predict the variation of the dependent variable equal to 79,4%. The remaining 20,6% is influenced by other variables not tested in this research model.

4.2. Competence Influence on Financial Fraud Detection

Competence is the needed ability by the auditor to perform certain tasks. Indicators of competence that must be owned by internal auditors, namely: basic competence / general, personal, technical, and competence of audit equipment and techniques. The basic competencies of an internal auditor can be developed by continuing education and participating in the existing training environment around them (Bailey, 2010).

In this study, obtained t_{count} value of 2,357 and t_{table} value is 1,674 so $t_{\text{count}} 2,357 > t_{\text{table}} 1,674$. The results showed that competence has a positive effect on the detection of financial fraud. This means that if the better auditor/inspector competencies at the Inspectorate of Aceh, the better the detection of financial fraud is carried out. The results of this study are in line with research conducted by Widiyastuti and Pamudji (2009), which states that competence has a positive influence on the auditor's ability to perform fraud detection. In addition, the results of this study are consistent with the results of research

conducted by Lianitami and Suprasto (2009) which shows that competence has an effect on fraud detection strategy.

Competence is required for auditors to detect quickly and accurately the presence or absence and engineering tricks undertaken to commit such fraud. The expertise of the auditor can make it more sensitive to a fraud (Lastanti, 2005). This study also confirmed the research conducted by Hartan and Waluyo (2016) showed that competence has a positive influence on the ability of auditors to detect fraud. A requires auditor competence in order to detect quickly and precisely the presence or absence of fraud on the financial statements of a company/agency.

4.3. Professional Skepticism Influence on Financial Fraud Detection

Professional skepticism is an attitude that includes a mind that always questions and critically examines audit evidence. Because audit evidence is collected and assessed during the audit process, so professional skepticism should be used during the process (IAPI, 2011, SA section 230.2). Siegel and Marconi (1989) in Noviyanti (2008) argue that auditor professional skepticism is influenced by social factors (belief), psychological factors (fraud risk assessment), and personal factors (personality).

In this study obtained t_{count} value of 5,370 and t_{table} value is 1,674 so that $t_{\text{count}} 5,370 > t_{\text{table}} 1,674$. The results of this study indicate that professional skepticism has a positive effect on the financial fraud detection. It means that if the professional skepticism of auditors/inspectors in the Inspectorate Aceh increases, the better the financial fraud detection will be. The results of this test are in line with research conducted by Umri et al. (2015) and Trisna and Aryanto (2015) stating that professional skepticism influences the detection of fraud.

The results of this study are consistent with research conducted by Carpenter et al. (2002) found that high professional skepticism would be influential in detecting fraud. If auditors are more skeptical, they will be able to better assess the fraud existence at the planning stage of the audit, which will ultimately lead the auditor to increase fraud detection at subsequent audit stages. In addition, research conducted by Hartan and Waluyo (2016) found that professional skepticism has a positive effect on the auditor's ability to detect fraud. So the higher the professional skepticism that an auditor has, the less likely the cheating will be. According to Fullerton and Durtschi (2004), auditors who have high skepticism will have a great desire to seek information related to cheating symptoms.

4.4. Audit Knowledge Effect on Fraud Financial Detection

Knowledge is a fact or condition about something well gained through experience and training. The auditor shall have knowledge and access to the latest information on audit standards, methodologies, procedures and techniques (APIP, 2013). Following the issuance of Government Regulation No. 60 of 2008 on Government Internal Control Systems adopted from Internal Control of COSO, this provides clarity that the role of government internal oversight of the government in Indonesia today is not merely a 'watchdog' but has become a consultant unit and 'assurer'. Internal supervisors in Indonesia must have sufficient knowledge to play the role (Fahrudin, 2014: 8).

In this study obtained t_{count} value of 8,698 and t_{table} value is 1,674 so that $t_{\text{count}} 8,698 > t_{\text{table}} 1,674$. The results of this study indicate audit knowledge effects of financial fraud detection. There is a positive relationship between audit knowledge and the detection of financial fraud. This means that if the increased audit knowledge owned by auditors/inspectors at the Inspectorate of Aceh, the better the detection of financial fraud is implemented. The results of this test are in line with research Kurniawan et al. (2015) states that audit knowledge affects the detection of financial fraud.

These results also support the research from Masrizal (2010) found that audit knowledge greatly affect the findings detection of regional losses. In addition, research Kurniawan et al. (2015) states that the auditor's ability to perform tasks inspection will determine by the continuing education acquired and training before being established as a functional auditor. So it can be concluded that audit knowledge affects the financial fraud detection. According to Trisna and Aryanto (2016) the higher auditor knowledge, the indication of loss findings will also increase. Thus, an auditor who has a broad insight, high level of education, and knowledge and training that are owned during the auditor is the basis used in conducting a good audit process and also impact on indications of local loss findings.

5. Conclusions And Recommendations

Competency, professional skepticism, and audit knowledge have both simultaneous and partial effect on the detection of financial fraud at Inspectorate Aceh.

For further research it is advisable that the research of financial fraud detection is not merely limited to the predetermined achievement goals only but also it should cover how the results of these achievements can be useful the company as a whole. Hence, it needs to do a more in-depth study of the financial detection. It also suggested for further researchers to add or replace independent variables such as experience, independence and time pressure to find stronger factors affecting financial fraud the detection (dependent variable).

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