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The Influence Of Work Experience And Educational Level On The Auditor's Ability To Detect Fraud Through Professional Skeptism Auditors (Study at the Public Accounting Office of Makassar City)

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Keywords

Work Experience, Education Level, Professional Skepticism and Auditor's Ability to Detect Fraud.

Abstract. This research aims to examine the influence of work experience and level of education on the auditor's ability to detect fraud through the professional skepticism of auditors at KAP in Makassar. The data in this research was obtained from each KAP in Makassar City who were willing to be respondents. This research uses primary data by conducting direct research in the field by providing questionnaires/question sheets to 34 respondents. The data analysis method used is multiple linear regression analysis which is processed using the SPSS-20 program.The research results show that partially work experience has a positive and significant influence on the auditor's ability to detect fraud, education level has a positive and significant influence on the auditor's ability to detect fraud, and professional skepticism influences the auditor's ability to detect fraud. Meanwhile, the intervening variable, namely work experience, has a positive and significant influence on the auditor's ability to detect fraud through the auditor's professional skepticism and the level of education has a positive and significant influence on the auditor's ability to detect fraud through the auditor's professional skepticism.

1. INTRODUCTION

Auditing is a systematic process for objectively obtaining and evaluating evidence regarding statements about economic activities and events with the aim of determining the level of conformity between these statements and predetermined criteria and the delivery of the results. The auditing process itself is carried out by public accountants or auditors. The public accounting profession is a profession that provides adequate guarantees or confidence regarding the presentation of financial reports presented by clients. Usually companies that are audited by independent auditors will be more trusted by the public regarding their financial reporting (Mulyadi, 2002).

The purpose of an audit of financial reports by auditors, both internal, external and government auditors in general, is to provide an opinion about whether the financial reports being audited are fair or not, so as to provide confidence to external parties in making a decision. Public accounting audit services are needed by external parties to determine the reliability of financial accountability presented by management in financial reports (Mulyadi, 2002). In providing an opinion regarding audited financial reports, auditors must present the audited financial report information in a relevant and reliable manner. Auditors as a profession are very interested in the quality of audit services (as an organizational product) so that the services provided can be accepted and trusted by the public. In one of the general audit standards it is stated that in carrying out audits and preparing reports auditors are required to use professional skills carefully and thoroughly (Rasuli, 2009).

Basically, auditors work or carry out audit processes based on the Professional Standards for Public Accountants (SPAP). Public Accountant Professional Standards include auditing standards, attestation standards, accounting and review service standards, consulting service standards and quality control standards. Auditing standards consist of ten Auditing Standard Statements (PSA) which are divided into three groups, namely: general standards, field work standards, and reporting standards. In general standards it is stated that audits must be carried out by one or more people who have sufficient technical and technical expertise and training as auditors (Arens, et al, 2011).

When conducting an audit, an auditor must carry out all audit procedures that have been determined to improve audit quality. In accordance with the second audit standard, namely the field

work standard, which states that the auditor must obtain sufficient appropriate evidence by carrying out audit procedures in order to have a proper basis for providing an opinion regarding the audited financial statements (Mulyadi, 2002).

Public accountants must also be able to ensure that the financial reports presented by clients do not contain material misstatements caused by fraud or errors. Misstatements consist of two types, namely error and fraud . The term fraud is different from the term error . Fraud is done intentionally while mistakes are done accidentally Suryo (1999) and Setiawan (2003).

So recently, in this case, the public accounting profession has been in the public spotlight due to failure to detect fraud in clients' financial reports. The failure of auditors to detect fraud is proven by the existence of several financial scandals involving public accountants, scandals involving public accountants both abroad and domestically. The scandal in the country can be seen from the decision to be taken by the Honorary Council of the Indonesian Accountants Association (IAI) against 10 Public Accounting Firms which were indicated to have committed serious violations when auditing banks that were liquidated in 1998. Apart from that, there are financial and managerial cases of public companies that cannot be resolved. detected by public accountants which resulted in the company being fined by Bapepam (Winarto, 2002).

The auditor's ability to detect fraud is the quality of an auditor in explaining irregularities in the financial reports presented by the company by identifying and proving the fraud *(* Sucipto, 2007). The method that can be used to detect fraud is by looking for signs, signals or *red flags* of actions that are suspected of causing or having the potential to cause fraud. Broadly speaking, the signs used to indicate fraud are divided into two, namely signs of fraud originating from within and outside the company (Fonorow, 1989). Therefore, as an auditor, to know the signs or signals of fraud, in order to detect fraud, you must at least have the experience and level of education as an auditor so that it is easier to find trouble spots.

To support the auditor's ability to detect fraud, auditors in their profession must have a level of education. The level of education is a long-term process that uses systematic and organized procedures, in which managerial workers learn conceptual and theoretical knowledge for general purposes (Sikula, 2003: 50). And as an auditor, when carrying out audit assignments in the field, you must not only follow the audit procedures stated in the audit program, but must also be accompanied by a level of education (SPAP, 2007) . Kusharyanti (2003:3) states that to carry out auditing tasks, auditors need auditing knowledge (general and specific), knowledge of the fields of auditing and accounting and understanding the client's industry. In carrying out an audit, the auditor must act as an expert in the fields of accounting and auditing. Achieving expertise begins with formal education, followed by experience and audit practice. In addition, auditors must undergo sufficient technical training which includes technical aspects as well as general education (SPAP, 2001).

The level of education is very necessary in determining audit quality, the more knowledge gained, the easier it will be for auditors to solve problems in carrying out their audit duties. Cheng et.al (2009) and Pebryanto (2013:2). Jurnaedi (2014) stated that the level of education has a significant effect on audit quality. This is supported by research by Futri (2014) which states that the level of education has a significant effect on audit quality.

Nasution (2012) stated that auditors who have high experience will also have a high level of fraud detection. Libby and Frederick (1990) also stated that the more experience an auditor has, the more they can produce various conjectures in explaining audit findings. Eko Ferry (2014) stated that work experience has a positive effect on the auditor's ability to detect fraud. Other research conducted by Adnyani (2014) suggests that the auditor's experience variable has a significant effect on the auditor's responsibility in detecting fraud. This is in contrast to research conducted by Supriyanto (2014) which states that experience does not significantly influence the auditor's ability to detect fraud.

Auditors are not only required to have a level of education and experience, but also must have an attitude of professional skepticism. An attitude of skepticism is considered important in detecting fraud because professional skepticism is an attitude that always thinks critically (IAASB, 2009). SAS

1 states that, in exercising professional skepticism the auditor does not assume that management is dishonest but also does not assume absolute honesty. A skeptical auditor will not simply accept an explanation from a client, but will ask questions to obtain reasons, evidence and confirmation regarding the object in question. Without applying professional skepticism, auditors will only find misstatements caused by mistakes and it is difficult to find misstatements caused by fraud, because fraud is usually hidden by the perpetrator (IAASB, 2009).

Professional skepticism is very important for auditors to have in order to obtain strong information, which will be used as the basis for relevant audit evidence that can support providing an opinion on the fairness of financial statements (Adnyani and Atmaja, 2014). Noviyanti (2008) suggests that auditors with an identification-based level of trust if given a high fraud risk assessment will show higher professional skepticism in detecting fraud. This means that an auditor who has or uses a high level of professional skepticism will have a high level of fraud detection compared to auditors with a low level of professional skepticism. Anggriawan (2014) stated that professional skepticism has a positive effect on the auditor's ability to detect fraud. Supriyanto (2014) also stated that professional skepticism has a significant effect on the auditor's ability to detect fraud. This research is supported by Hasanah (2010) who revealed that the auditor's professional skepticism variable is the variable that has the most dominant influence on fraud detection. This proves that the higher the level of professional skepticism of the auditor, the higher the level of fraud detection.

Literature Review

Fraud

International Standards on Auditing (ISA) section 240 fraud is defined as deliberate actions by members of company management, parties who play a role in company governance , employees or third parties who commit lies or fraud to obtain unfair or illegal benefits. Fraud is an act that is contrary to the truth that is done intentionally, with the aim of obtaining something that is not the right of the perpetrator (Tunggal, 2012: 36).

Suryo (1999) and Setiawan (2003) suggest that the term fraud is different from the term error . The main factor that differentiates between fraud and error is the underlying action, including intentional or unintentional actions that can result in misstatements in the financial statements. If the action that causes the misstatement is carried out intentionally, it is called fraud. Meanwhile, actions carried out unintentionally are called mistakes.

Schematically, the Association of Certified Fraud Examiners (ACFE, 2012: 4) describes occupational fraud in the form of a fraud tree . This tree depicts the branches of fraud in employment relations, along with its branches and sub-branches. This fraud tree illustrates how fraud is divided according to its types, namely:

1. Embezzlement of Assets *(Asset Misappropriation)*
   This deviation includes misuse or theft of company assets. *Asset misappropriation* is the easiest *fraud to detect because it is tangible* or can be calculated.
2. False Statement *(Fraudulent Misstatement)*
   This is done by engineering the financial reports *(financial engineering)* to obtain benefits from various parties. Embezzlement of company assets can also cause the company's financial reports to not be presented in accordance with generally accepted accounting principles and produce attractive profits *(window dressing).*
3. Corruption _
   Corruption is based on the understanding of article 2 of Law Number 31 of 1999 which was amended to Law Number 20 of 2001, corruption is an unlawful act to enrich oneself or another person (individual or corporation), which directly or indirectly harms finances. or the country's economy, which from a material perspective is seen as an act that is contrary to the values of social justice (Awal, 2013).

Corruption is the most difficult *fraud* to detect because corruption is usually not carried out by one person alone but involves other parties (collusion). The collaboration in question can take the

form of abuse of authority, bribery , acceptance of illegal gifts *(gratuities)* and economic extortion *(economic gratuities).*

Auditor's Ability to Detect Fraud

The auditor's ability to detect fraud is an auditor's ability to find or determine illegal actions that result in material misstatements in financial reporting that are carried out intentionally (M Widiyastuti, 2009). Kumaat (2011:156) detecting fraud is an effort to obtain sufficient initial indications regarding fraudulent acts, while at the same time narrowing the space for perpetrators of fraud. The two main categories of fraud are fraudulent financial reporting and misuse of assets. Fraudulent financial reporting is a deliberate misstatement or omission of amounts or disclosures with the intention of deceiving users of the financial statements, while asset misuse is fraud that involves the theft of an entity's assets (Arens, 2006: 430).

Professional Skepticism

SPAP (Professional Standards for Public Accountants, 2012) states that auditors' professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence. A similar definition is explained in the International Standards on Auditing (IAASB, 2009). Professional skepticism is an attitude that includes a mind that is always questioning (questioning mind), alert (alert) to conditions and circumstances that indicate the possibility of material misstatement caused by error or intentionality (fraud), and critical assessment of audit evidence. The concept of professional skepticism reflected in these standards is an attitude of always asking questions, being alert and critical in carrying out the entire audit process.

Professional skepticism is very necessary to improve audit quality, because by being skeptical, auditors will take more initiative to seek further information from management regarding the accounting decisions taken, and assess their own performance in exploring audit evidence that supports the decisions taken. by that management (*Financial Reporting Council* , 2010).

Level of education

Education is the knowledge, skills and habits of a group of people that are passed on from one generation to the next through teaching, training or research. Education is generally divided into stages such as preschool, primary school, secondary school and then college, university or apprenticeship. Education is also obtained from facts or conditions about something that are well obtained through experience and training. Knowledge is measured by how high an auditor's education is because in this way the auditor will have more knowledge (views) regarding the field he is involved in so that he can understand various problems in more depth, besides that it will be easier for the auditor to follow increasingly complex developments (Meinhard et al, 1987 in Harhinto (2004:35)).

(Kusharyanti, 2003) suggests that there are 5 knowledge that an auditor must have, namely: (1) General auditing knowledge, (2) Functional area knowledge, (3) Knowledge of the latest accounting issues, (4) Knowledge of specific industry, (5) Knowledge of general business and problem solving. General auditing knowledge such as audit risks, audit procedures, etc. is mostly obtained in universities, partly from training and experience. The level of education is also very necessary in determining audit quality. The more knowledge gained, the easier it will be for auditors to solve problems in carrying out audit tasks.

Work experience

Knoers and Haditono (1999) define experience as a process of learning and increasing the development of behavioral potential from both formal and non-formal education or can be interpreted as a process that brings a person to a higher pattern of behavior. Learning also includes relatively precise changes in behavior resulting from experience, understanding and practice.

Herman (2009) stated that experience is the entire lesson learned by a person from the events experienced in the course of his life. Experience based on length of work is the auditor's experience which is calculated based on time/year. So auditors who have worked as auditors for a long time can be said to be experienced auditors. The longer you work as an auditor, the more you will be able to increase and expand your auditor's knowledge in the fields of accounting and auditing. This indicates

that the longer the work period and experience the auditor has, the better and the quality of the resulting audit will increase (Alim et al., 2007).

Hasibuan (2010) states that auditor experience is the level of knowledge the auditor has acquired over a long period of time and adds and broadens his knowledge in dealing with material matters. Experience can also be gained from formal and non-formal education in increasing knowledge about accounting and auditing. Ananing (2006) concluded that someone who has high work experience will have advantages in several things, including; 1). Detecting errors, 2). Understanding errors, and 3). Look for the cause of the error. These advantages are beneficial for skill development.

2. METHODS

The data used in this research is quantitative data. The population taken by researchers was all independent auditors in the Makassar City area, totaling 34 people. The sampling technique used by researchers is the *census sampling technique.* With this technique, a sample of 34 respondents was obtained. The data collection method used in this research used field research using a questionnaire, the questionnaire was delivered directly to the Public Accounting Office (KAP) in Makassar City. *SPSS for Windows* software *16.* The data analysis techniques used in this research are:

1. Descriptive statistics to provide an overview of the object being studied through sample or population data and to see trends in variables.
2. The classic assumption test consists of several tests, namely, normality test, multicollinearity test, and heteroscedasticity test.
3. Hypothesis testing is done using multiple linear regression for H1 H2 H3 and *path analysis* for H4 and H5.

3. RESULTS AND DISCUSSION

Description of Research Objects

a. General Description of Respondents

This research was conducted on auditors who worked at the Public Accounting Firm in Makassar City. Of the 8 Public Accounting Firms in Makassar, only 6 Public Accounting Firms were willing to participate in this research. Where, there was one KAP that refused to accept the questionnaire given and another KAP did not return the questionnaire.

Data for this research was obtained using a questionnaire distributed directly to respondents at each KAP. 50 questionnaires were distributed and of this number 34 were returned and all of them could be processed. This can be shown in the following table

Table 1. Distribution of Accounting Firms

NO	CAPTAIN NAME	QUESTIONNAIRE SPREADED	QUESTIONNAIRE RETURN
1.	Drs. Thomas, Blasius, Widartoyo & Partners (Cab)	9	7
2.	Drs. Rusman Thoeng, M.Com, BAP	7	5
3.	Usman & Partners (Cab)	8	6
4.	Jojo Sunarjo	10	6
5.	Drs. Harry Weku	7	4
6.	KAP Yakub Ratan, CPA	9	6
	TOTAL	50	34

Source: Primary Data, 2015

From the data above it can be seen that of the 50 questionnaires distributed, 34 questionnaires were collected. There were 16 questionnaires that were not returned. This shows that the questionnaire return rate is quite high because the researcher went directly to the Public Accounting Office (KAP) to distribute the questionnaire.

b. Respondent Characteristics

1) Characteristics of Respondents Based on Gender

Table 2. Gender of Respondents

Gender	Amount	Percentage (%)
Man	22	64.7%
Woman	12	35.3%
Amount	34	100%

Source: Processed data, 2016

Based on the table above, it can be seen that 34 respondents are auditors from 6 Public Accounting Firms in Makassar consisting of 22 auditors or 64.7% who are male, while 12 auditors or 35.3% are female .

2) Characteristics of Respondents Based on Age

Table 3. Age of Respondents

Age	Amount	Percentage (%)
20-30 years	19	55.9%
31-40	12	35.3%
41-50	3	8.8%
>50	0	0
Total	34	100%

Source: Processed data, 2016

Based on the table above, it can be seen that the majority of respondents in this study were those aged between 20-30 years with a percentage of 55.9%. Meanwhile, the age of minority respondents is those aged between 41-50 years with a percentage of 8.8%.

3) Characteristics of Respondents Based on Education Level

Table 4. Education level

Level of education	Amount	Percentage (%)
D3	0	0
S1	24	70.6
S2	10	29.4
S3	0	0
Total	34	100%

Source: Processed data, 2016

Based on the table above, the research results showed that there were no respondents with the latest educational level of Diploma (D3) and Doctorate (S3). This shows that the majority of auditors at Public Accounting Firms who were respondents in this research had a Bachelor's degree (S1), namely 24 auditors or 70.6% of the total number of respondents. There are 10 auditors with Master's (S2) education level or 29.4%.

4) Characteristics of Respondents Based on Position in KAP

Table 5. Position in KAP

Position	Amount	Percentage (%)
Auditors	27	79.4%
Senior Auditor	3	8.8%
Auditor Staff	4	11.8%
Total	34	100%

Source: Processed data,

Based on the table above, it shows that the majority of respondents in this study were 27 or 79.4% of the 34 auditors who worked at 6 Public Accounting Firms (KAP) in Makassar who served as auditors. Meanwhile, 3 or 8.8% of auditors are senior auditors, and 4 or 11.8% of auditors are staff auditors.

5) Characteristics of Respondents Based on Years of Work

Table 6 Work Period

Length of work	Amount	Percentage (%)
<5	3	8.8%
>10	3	8.8%
>5	28	82.4%
Total	34	100%

Source: Processed data, 2016

Based on the table above, it shows that the majority of auditors have worked for >5 years, namely 28 auditors or 82.4% of the total number of respondents. Meanwhile, those who worked for <5 and >10 years were 3 auditors each or 8.8% of the total respondents.

Research Instrument Test Results

a. Descriptive Statistics Test Results

Descriptive statistical analysis provides an overview or description of data seen from the mean, standard deviation, maximum and minimum values (Ghozali, 2009).

Table 7. Descriptive Statistical Test Results

	N	Minimum	Maximum	Mean	Std. Deviation
Y	34	4.00	5.00	4.3682	0.39568
Z	34	4.00	5.00	4.4121	0.34591
X1	34	4.00	5.00	4.3859	0.33856
X2	34	4.00	5.00	4.4238	0.37380
Valid N (listwise)	34				

Source: Processed data, 2016

Based on the table above, it can be seen that the amount of data used in this research was 34 samples. From the results of descriptive statistical tests in the table above, the following information is obtained: The auditor's professional skepticism variable has a value range from 4.00 to 5.00. From the data above, it can be seen that auditors' professional skepticism has increased with an average value of 4.3682 with a standard deviation showing a value of 0.39568 below the average auditor's professional skepticism.

The variable auditor's ability to detect fraud has a value range from 4.00 to 5.00. From the data above it can be seen that the auditor's ability to detect fraud on average has experienced a positive change with the average value of the auditor's ability to detect fraud showing a value of 4.4121 with a standard deviation showing a value of 0.34591 below the average auditor's ability in detect fraud.

The auditor's work experience variable has a value range from 4.00 to 5.00. From the data above it can be seen that the auditor's work experience has increased with an average value of 4.3859 with a standard deviation showing a value of 0.33856 below the average auditor's work experience. The auditor education level variable has a value range from 4.00 to 5.00. From the data above it can be seen that the auditor's education level has increased with an average value of 4.4238 with a standard deviation showing a value of 0.37380 below the average auditor's education level.

b. Data Quality Test Results

1) Validity Test Results

Validity test is a tool used to measure whether a questionnaire is valid/valid. Validity testing is 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 8. Validity Test Results

Variable	Items	Pearson Correlation	Sig (2-Tailed)	Information
	X1.1	0.528	0.001	Valid
	X1.2	0.767	0,000	Valid
	X1.3	0.758	0,000	Valid
Work Experience (X1)	X1.4	0.731	0,000	Valid

Variable	Items	Pearson Correlation	Sig (2-Tailed)	Information
	X1.5	0.620	0,000	Valid
	X1.6	0.624	0,000	Valid
	X1.7	0.747	0,000	Valid
	X1.8	0.575	0,000	Valid
	X1.9	0.719	0,000	Valid
	X2.1	0.070	0.694	Invalid
	X2.2	-0.170	0.336	Invalid
	X2.3	0.782	0,000	Valid
Education Level (X2)	X2.4	0.770	0,000	Valid
	X2.5	0.710	0,000	Valid
	X2.6	0.744	0,000	Valid
	X2.7	0.662	0,000	Valid
	X2.8	0.746	0,000	Valid
	X2.9	0.344	0.046	Valid
	X2.10	0.495	0.003	Valid
Professional Skepticism (Y)	Y1	0.837	0,000	Valid
	Y2	0.778	0,000	Valid
	Y3	0.837	0,000	Valid
	Y4	0.809	0,000	Valid
	Y5	0.804	0,000	Valid
	Y6	0.800	0,000	Valid
	Z1	0.612	0,000	Valid
Auditor's Ability to Detect Fraud (Z)	Z2	0.707	0,000	Valid
	Z3	0.351	0.042	Valid
	Z4	0.646	0,000	Valid
	Z5	0.291	0.096	Invalid
	Z6	0.643	0,000	Valid
	Z7	0.652	0,000	Valid
	Z8	0.820	0,000	Valid
	Z9	0.770	0,000	Valid
	Z10	0.820	0,000	Valid
	Z11	0.137	0.439	Invalid
	Z12	0.705	0,000	Valid
	Z13	0.446	0.008	Valid

Source: Processed data, 2016

Based on table 11, it is known that the variables of work experience, level of education, professional skepticism and the auditor's ability to detect fraud on average have a significant value of less than 0.05, so it can be concluded that the questions are valid except for P1, P2 for the Education Level variable and P5, P11 for the auditor's ability to detect fraud variable is invalid, so the four question items must be excluded.

2) Reliability Test Results

Reliability testing is a tool for measuring a questionnaire which is an indicator of a variable or construct. A questionnaire can be said to be *reliable* if the respondent's answers to questions are consistent or stable over time. In testing this reliability, the researcher used the *Cronbach Alpha* statistical method with a significance of 0.6, where if the *Cronbach Alpha value* of a variable is greater than 0.6 then the questions asked in the measurement

instrument have adequate reliability. Conversely, if the *Cronbach Alpha value* of a variable is smaller than 0.6 then the question item is not *reliable* (Ghazali 2001:42).

Table 9. Reliability Test Results

Variable	*Cronbach's Alpha*	Information
Work Experience (X1)	0.850	Reliable
Education Level (X2)	0.889	Reliable
Professional Skepticism (Y)	0.896	Reliable
Auditor's Ability to Detect Fraud (Z)	0.895	Reliable

Source: Processed data, 2016

Based on table 13, you can see the results of the reliability test which shows that this variable has a *Cronbach alpha value* of >0.6. This shows that the question items in this research are *reliable.* So that each question item used will be able to obtain consistent data and if the question is asked again, an answer will be obtained that is relatively the same as the previous answer.

c. Classic Assumption Test Results

1) Normality Test Results

The data normality test is used to find out whether in a regression model, the resulting *error has a normal distribution or not.* A good regression model is one that has a normal or close to normal distribution.

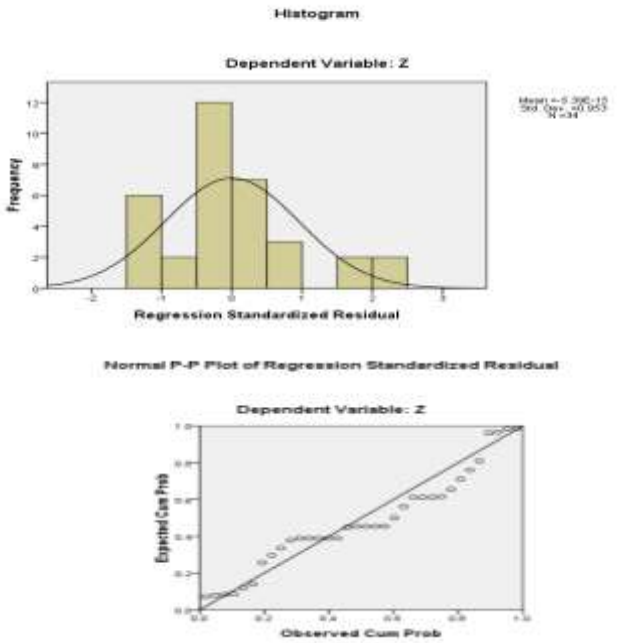

Figure 1. Normality Test Results

Source: Processed data, 2016

Based on the histogram display and normal plot graph presented above, it can be concluded that the histogram graph provides a normal distribution pattern. Meanwhile, on a normal graph plot, you can see the dots spreading around the diagonal line, and the distribution follows the direction of the diagonal line. These two graphs show that the regression model is suitable for use because it meets the normality assumption.

2) Multicollinearity Test Results

The multicollinearity test aims to see whether or not there is a high correlation between independent variables in a multiple linear regression model. The results of the multicollinearity test can be seen in the following table:

Table 10. Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	.435	2.301
	X2	.282	3.544
	Y	.376	2.658

Source: Processed data, 2016

Based on the results of the multicollinearity test, the results of calculating the tolerance value also show that there are no independent variables that have a tolerance value <0.10, which means there is no correlation between the independent variables. Likewise, with the results of calculating the VIF value, of the two independent variables tested there was no VIF value more than 10, so it can be concluded that there is no multicollinearity between the independent variables in the regression model so the data can be used in this research.

3) Heteroscedasticity Test Results

The Heteroscedasticity Test aims to see whether there is an inequality of variance in the residuals from one observation to another. The results of the heteroscedasticity test can be seen in the image below:

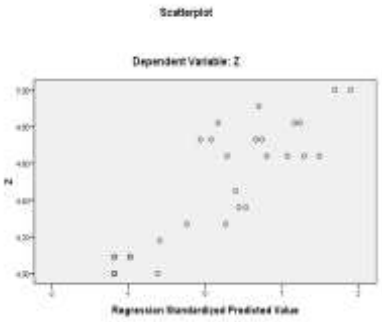

Figure 2. Heteroscedasticity Test Results
Source: Processed data, 2016

scatterplot graphic image, it shows that the points are spread randomly and are spread above and below the number 0 on the Y axis, and do not form a clear pattern or do not form a pattern. This shows that there is no heteroscedasticity in the regression model, so the regression model is suitable for use as a prediction tool.

d. Hypothesis Test Results

1) Multiple Linear Regression Equation Test

The analysis method in this research uses multiple linear regression calculations, to jointly determine the influence of work experience and level of education and professional skepticism on the auditor's ability to detect fraud. The following are the results of data processing using the SPSS program:

Table 11. Multiple Linear Regression Analysis Test Results & t Test

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	.224	.375		.597	.555
	X1	.578	.124	.565	4.651	.000
	X2	.098	.140	.106	.700	.048
	Y	.280	.114	.320	2.451	.020

a. Dependent Variable: Z

Source: Primary data processed, 2016

From these results, when written in *standardized form* , the regression equation is as follows:

Y = 0.224 + 0.578X1 + 0.098X2 + 0.280X3 + e

The model can be interpreted as follows:

a. The constant value is 0.224, this shows that, if the independent variable work experience is zero (0), then the value of the dependent variable is 0.224.
b. The work experience regression coefficient (b_1) is 0.578 and has a positive sign. This means that the value of the variable Z will increase by 0.578 if the value of the variable X_1 increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a unidirectional relationship between the work experience variable ($X1_{)}$ and the Auditor's Ability to Detect Fraud variable (Z). The more experience an auditor has, the greater the auditor's ability to detect fraud.
c. The regression coefficient for education level (b_2) is 0.098 and has a positive sign. This means that the value of the variable Z will increase by 0.098 if the value of the variable X_2 increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a unidirectional relationship between the education level variable (X_2) and the Auditor's Ability to Detect Fraud variable (Z). The higher the level of education an auditor has, the greater the auditor's ability to detect fraud.
d. The regression coefficient for professional skepticism $_{(b3)}$ is 0.280 and has a positive sign. This means that the value of the variable Z will increase by 0.280 if the value of the variable X_3 increases by one unit and the other independent variables have a fixed value. The coefficient with a positive sign indicates that there is a unidirectional relationship between the professional skepticism variable ($X3_{)}$ and the Auditor's Ability to Detect Fraud variable (Z). The higher the level of professional skepticism an auditor has, the greater the auditor's ability to detect fraud.

2) Partial Test Results (t Test)

The partial test is used to see the effect of each independent variable on the dependent variable. The test was carried out using the t test, namely by looking at the calculated t significance value. If the significance value of t is <0.05 then it can be said that the independent variable has an influence on the dependent variable.

a. Hypothesis Testing Results (H_1)

Table 14 shows that the work experience variable has a significance level of 0.000 i.e. smaller than 0.05. This means that H_1 is accepted and Ho is rejected, so it can be said that work experience has a significant effect on the accuracy of the auditor's ability to detect fraud. The *t* value of 4.651 shows that the influence given is positive on the dependent variable.

b. Hypothesis Testing Results (H_2)

Table 14 shows that the education level variable has a significant level of 0.048, which is smaller than 0.05. This means that H_2 is accepted and Ho is rejected, so it can be said that the level of education has a significant effect on the accuracy of giving an auditor's opinion. The *t* value of 0.700 shows that the influence given is positive on the dependent variable.

c. Hypothesis Testing Results (H_3)

Table 14 shows that the professional skepticism variable has a significant level of 0.020, which is smaller than 0.05. This means that H_3 is accepted and Ho is rejected, so it can be said that professional skepticism has a significant effect on the auditor's ability to detect fraud. The *t* value of 2.451 shows that the influence given is positive on the dependent variable.

3) Path Analysis

Path analysis (PA) or path analysis is a statistical technique for testing the causal relationship between two or more variables, based on linear equations. This technique was developed by Sewall Wright (1939). Some of these causal relationships are direct XZ and some are indirect but through the variables between Y, namely X, Y Z.

Table 12. First Regression Equation

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	.361	.400		.904	.373
	X1	.617	.133	.604	4.653	.000
	X2	.304	.120	.328	2.526	.017

Dependent Variable: Z

Table 13. Second Regression Equation

Model		Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
		B	Std. Error	Beta		
1	(Constant)	.224	.375		.597	.555
	X1	.578	.124	.565	4.651	.000
	X2	.098	.140	.106	.700	.048
	Y	.280	.114	.320	2.451	020

a. Dependent Variable: Z

Source: Processed data, 2016

d. Testing the fourth hypothesis (H4)

The value of X1 toY to Z is 0.565 0.604 x 0.320 = 0.193

Total 0.758

From the analysis equation above, it is determined that the total indirect effect of the work experience variable on the auditor's ability to detect fraud through the auditor's professional skepticism is 0.758, so work experience has an influence on the auditor's ability to detect fraud through the auditor's professional skepticism.

e. Fifth Hypothesis Testing (H5)

The X2 to Z to Y value is -0.106 0.328 x 0.320= 0.104

Total 0.211

From the analysis equation above, it is determined that the total indirect effect of the education level variable on the auditor's ability to detect auditor fraud through the auditor's professional skepticism is 0.211, so the level of education has an influence on the auditor's ability to detect auditor fraud through the auditor's professional skepticism.

Discussion

Based on the results of the tests that have been carried out, several studies were found. The results of this research show that:

1. The Influence of Work Experience on the Auditor's Ability to Detect Fraud
   The results of the hypothesis test show that the work experience variable has a positive and significant effect on the auditor's ability to detect fraud. This can be caused by the more experienced an auditor, the greater the auditor's ability to detect fraud. The regression coefficient value which is positive indicates a unidirectional influence between work experience and the auditor's ability to detect fraud, meaning that if work experience increases, the auditor's ability to detect fraud will increase and vice versa.
2. The Influence of Education Level on the Auditor's Ability to Detect Fraud
   The results of the hypothesis test show that the education level variable has a positive and significant effect on the auditor's ability to detect fraud. This can be caused by the more

knowledge gained, the more capable the auditor will be in solving problems in carrying out audit tasks. The regression coefficient value which is positive indicates a unidirectional influence between the level of education and the auditor's ability to detect fraud, meaning that if the level of education increases, the auditor's ability to detect fraud will increase and vice versa.

3. The Influence of Professional Skepticism on Auditors' Ability to Detect Fraud
   The results of the hypothesis test show that the professional skepticism variable has a positive and significant effect on the auditor's ability to detect fraud. This could be because the skepticism of auditors working at KAP in Makassar is so high, auditors always question and critically evaluate the audit evidence they obtain so that the auditor's ability to detect fraud gets better. The positive sign of the regression coefficient indicates a unidirectional influence between professional skepticism and the auditor's ability to detect fraud, meaning that if professional skepticism increases, the auditor's ability to detect fraud will increase and vice versa.
4. The Influence of Work Experience on the Auditor's Ability to Detect Fraud through the Auditor's Professional Skepticism.
   The auditor's professional skepticism in this study mediates the relationship between work experience and the auditor's ability to detect fraud at the Public Accounting Firm (KAP). The auditor's professional skepticism variable causes the work experience variable to influence the auditor's ability to detect fraud indirectly.
5. The Influence of Education Level on the Auditor's Ability to Detect Fraud Through the Auditor's Professional Skepticism.
   The auditor's professional skepticism in this study mediates the relationship between the level of education and the auditor's ability to detect fraud at the Public Accounting Firm (KAP). The auditor's professional skepticism variable results in the education level variable influencing the auditor's ability to detect fraud indirectly.

4. CONCLUSIONS

Based on the results of the discussion of data analysis through proving hypotheses on the problems raised, in this research the following conclusions can be drawn: Work experience has a positive and significant effect on the auditor's ability to detect fraud. The level of education has a positive and significant effect on the auditor's ability to detect fraud. Professional skepticism has a positive and significant effect on the auditor's ability to detect fraud. Work experience has a positive and significant effect on the auditor's ability to detect fraud through the auditor's professional skepticism. The level of education has a positive and significant effect on the auditor's ability to detect fraud through the auditor's professional skepticism. Based on the results of the discussion and conclusions obtained in this research, suggestions can be given to Public Accounting Firms (KAP) and further research as follows: This research hopes that KAP auditors will maintain and improve their work experience, level of education and attitude of professional skepticism, because work experience, level of education and attitude of professional skepticism will increase the auditor's ability to detect fraud and of course will produce better audit quality. In future research, it is recommended to add a number of new variables other than those in this research to better understand what factors influence the auditor's ability to detect fraud. Apart from using questionnaires, further research can also use direct interview methods with respondents so that they can produce more accurate information.

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