

# Unpacking The Auditor's Role: The Effect of Professional Scepticism, Workload, and Work Experience in Detecting Fraud at The Inspectorate of South Sulawesi Province

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Article Info	Abstract
<b>Keywords:</b> Professional Scepticism; Workload; Work Experience; Auditor's Ability To Detect Fraud	This research aims to find out The influence of Skepticism Professional, Workload, and Work Experience on the Auditor's Ability to Detect Fraud at the Inspectorate Office of South Sulawesi Province. The population in this study were all auditors who worked at the Inspectorate Office of South Sulawesi Province, totalling 42 auditors. Meanwhile, in selecting the sample, the researcher used the census sampling technique. This research uses a survey method by distributing questionnaires. The statistical method used to test the hypothesis is multiple linear regression. The results showed that the variables of professional scepticism, workload, and work experience had a positive and significant effect on the auditor's ability to detect fraud. The contribution of this research is to provide empirical evidence on the factors that influence auditors effectiveness in detecting fraud, which can serve as a basis for the inspectorate in formulating policies to improve auditor competence and manage workload. Moreover, this study enriches the literature on public sector auditing, particularly in the context of government oversight at the regional level.
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## 1. Introduction

The rapid development of the business world not only has a positive impact on the economic growth of a country, but also triggers an increase in fraudulent practices. This phenomenon does not only occur in developing countries, but also in developed countries, both in the public and private sectors. These fraudulent acts are often carried out in order to obtain unlawful profits, which in turn can cause losses to other parties outside the perpetrator organisation. Along with the increasing public demand for transparent and accountable governance, central and local governments are required to realise efficient, transparent and targeted management. One form of government accountability to the public is through the presentation of financial statements. Although financial statements are used as a reference to assess performance, in reality these reports are vulnerable to material misstatement and fraud. Fraud can occur in various organisations, including government agencies, and is usually triggered by pressure, opportunity, and justification of actions. Therefore, the role of auditors is needed to test the accuracy of financial statements and help detect potential fraud.

Fraud can be defined as a deliberate illegal act, carried out by individuals or groups, either from within or outside the organisation, without the use of force, with the aim of obtaining personal gain or certain groups that harm other parties. According to The Association of Certified Fraud Examiners (ACFE, 2019), fraud is an unlawful act committed consciously to obtain certain benefits, usually by manipulating or providing misleading information. ACFE divides fraud into three categories, namely misappropriation of assets, fraudulent financial reporting, and corruption.

The Indonesian government has regulated the internal control system through Government Regulation No. 60/2008 on the Government Internal Control System. The main objective is to

provide a supervisory structure that ensures that the implementation of tasks and management of state finances are carried out efficiently, effectively and economically. In this case, the Government Internal Supervisory Apparatus (APIP) plays an important role in conducting supervision, which is carried out by the Inspectorate. Although various supervisory efforts have been made, there is still a risk of regional financial losses due to negligence or fraud. The public sector in Indonesia, especially government institutions, still faces many challenges, including high rates of corruption. One area that is often in the spotlight is South Sulawesi. For example, in 2018 there was corruption in the activities of workshops, seminars, training in the youth development sector of the Makassar City Youth and Sports Agency (Dispora Makassar) and until 2020, the Head of Criminal Investigation Unit of Makassar Police said that he had not received the results of the inspection from the Inspectorate as the Government Internal Supervisory Apparatus (APIP) (Mas'ud, 2020). In 2021, in June, the BPK found allegations of corruption in the IDR 2M CCTV project at the Makassar Diskominfo.

The Sulawesi Anti Corruption Committee (ACC Sulawesi) urged the Makassar City Inspectorate to immediately submit the audit results of the Makassar City CCTV network rental activities to the Law Enforcement Officials (APH) (Kedai Berita, 2021). In October 2020, there was a corruption case of the Botto Village fund in Wajo Regency, and the results of the Regional Inspectorate audit said that it did not find any state losses, but this was refuted by the audit results from the Financial and Development Supervisory Agency (BPKP), so the police were asked to take part in this case (Sindonews, 2020). These incidents reflect the possible limitations of Regional Inspectorate auditors in detecting state losses. This could be due to high, lack of experience, or low auditor scepticism of the evidence found. In contrast, BPKP as a more independent and experienced institution can conduct more thorough and in-depth audits.

The series of cases raises questions about the Inspectorate's capacity to identify fraud. The rise in corruption cases reflects the weakness of early detection of fraud in the government sector. Internal factors such as low scepticism and external factors such as excessive workload and lack of experience contribute. Therefore, auditors need to have good technical skills and experience to support an effective audit process.

This study uses the attribution theory approach, which is a theory that explains how a person interprets the cause of a behaviour, whether it comes from internal or external factors. Previous research shows that factors such as moral reasoning, experience, and workload affect auditors' ability to detect fraud (Primasatya et al., 2022). Other studies also mention the important role of professional scepticism, workload, and work experience in detecting fraud (Anggriawan, 2014; Sari & Helmayunita, 2018). Therefore, this study will focus on three main variables, namely professional scepticism, workload, and work experience.

Professional scepticism is the auditor's careful and vigilant attitude in evaluating audit evidence. Auditors who have a high level of skepticism will be more thorough and critical in analysing information, thereby increasing their ability to detect potential *fraud*. This is also reinforced by research by Dominika (2021) and Sitepu (2021), which state that professional scepticism has a significant effect on the success of fraud detection. However, research by Putra and Budiarta (2016) shows that professional scepticism has no significant effect on the auditor's ability to detect *fraud*. This is because the scepticism that auditors have is not necessarily applied optimally in the field. In addition, Widiastuti and Wibowo (2019) also found that professional scepticism is not a dominant factor in detecting fraud, especially when auditors face client pressure or time constraints that hinder the optimal application of scepticism.

Furthermore, workload is another factor that affects auditors' abilities. If auditors face high workloads, then limited time and energy can reduce the thoroughness of analysing audit evidence. Conversely, a light workload allows auditors to have more time to dig deeper into information and conduct more comprehensive follow-up analyses. Workload is a process or activity that must be completed immediately by a worker within a certain period of time (Vanchapoo in Rachtawati &

Fira, 2022). However, different findings were shown by Fahmi & Mutia's (2021) research, which stated that workload has no significant effect on the auditor's ability to detect fraud.

The last factor is work experience. Auditors who have extensive experience are usually more adept at recognising fraud patterns because they have faced various audit situations before. The knowledge gained from this experience strengthens the auditor's ability to analyse and detect indications of *fraud* more quickly and accurately (Harahap, 2020). However, this is not always proven empirically. Lestari & Rahardjo's research (2020) states that work experience has no significant effect on the auditor's ability to detect fraud.

Professional scepticism, workload, and work experience are variables that theoretically have a relationship with the auditor's ability to detect fraud. However, the results of previous studies show that the effect of these three variables is not always consistent, depending on the context, work environment, internal control system, and external pressures faced by auditors.

This uncertainty is precisely the reason researchers continue to explore these variables in various organisational settings, including in the public sector such as the Provincial Inspectorate, to see how they contribute to strengthening audit integrity and *fraud* disclosure.

Based on the above description, this study aims to:

1. Analyze the effect of professional skepticism on auditors ability to detect fraud ats the provincial inspectorate of South Sulawesi.
2. Analyze the effect of workload on auditors ability to detect fraud ats the provincial inspectorate of South Sulawesi.
3. Analyze the effect of work experience on auditors ability to detect fraud ats the provincial inspectorate of South Sulawesi.

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

Professional scepticism is an attitude that always questions and has reasonable professional doubts in assessing audit evidence and information obtained during the audit process. In the Auditing Standards (SA) issued by IAPI, professional scepticism is an attitude that includes a mind that is always alert to conditions that indicate the possibility of fraud or material error. In the context of auditing, attribution theory comes into play when auditors try to understand the reasons or motives behind an action or event that occurs in an audit financial statements. Auditors who have professional scepticism will be more likely to attribute irregularities as deliberate (internal), not just administrative errors (external), be more critical of management motives, especially in situations that pose a risk of fraud, and be more cautious in accepting reasons or justifications from clients without delving into objective evidence.

Dominika (2021), examines the effect of professional skepticism, time pressure, and workload on the auditor's ability to detect fraud at the Supreme Audit Agency (BPK). the results show that professional skepticism has a positive effect on the auditor's ability to detect fraud. Conversely, time pressure and workload have no significant effect. Sitepu (2021) evaluates the effect of professional scepticism, independence, and understanding of quality control standards on the auditor's ability to detect fraud. Through a survey of 85 auditors at public accounting firms in Yogyakarta and Semarang, was found that the three variables, including professional scepticism, had a positive effect on the auditor's ability to detect fraud.

#### **H1: Professional Skepticism Has a Positive Effect on the Auditor's Ability to Detect Fraud**

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

Workload refers to the number of tasks and responsibilities that must be completed by an individual within a certain period of time. In the audit context, workload includes the volume of work, task complexity, and time pressure faced by auditors during the audit process. High

workload can affect the effectiveness and efficiency of auditors in carrying out their duties, including in detecting fraud. Attribution theory explains how individuals interpret the causes of certain behaviours or events, whether they come from internal (such as ability or effort) or external (such as situation or environment) factors. In the context of workload, auditors may attribute difficulties in detecting fraud to external factors such as high workload or time pressure, which can reduce the sense of personal responsibility and reduce the motivation to conduct in-depth examinations.

Masnur et al (2021) found that workload has a negative and significant effect on the auditor's ability to detect fraud. High workload can cause fatigue and reduce auditor concentration, thereby reducing effectiveness in detecting fraud. Sari & Helmayunita (2021) found that workload has a negative effect on the auditor's ability to detect fraud. Auditors with high workloads tend to have limited time and energy to conduct in-depth analyses. Caesartika (2024) concluded that workload has a negative effect on the auditor's ability to detect fraud. Auditors with high workloads may have difficulty in focusing attention on indications of fraud.

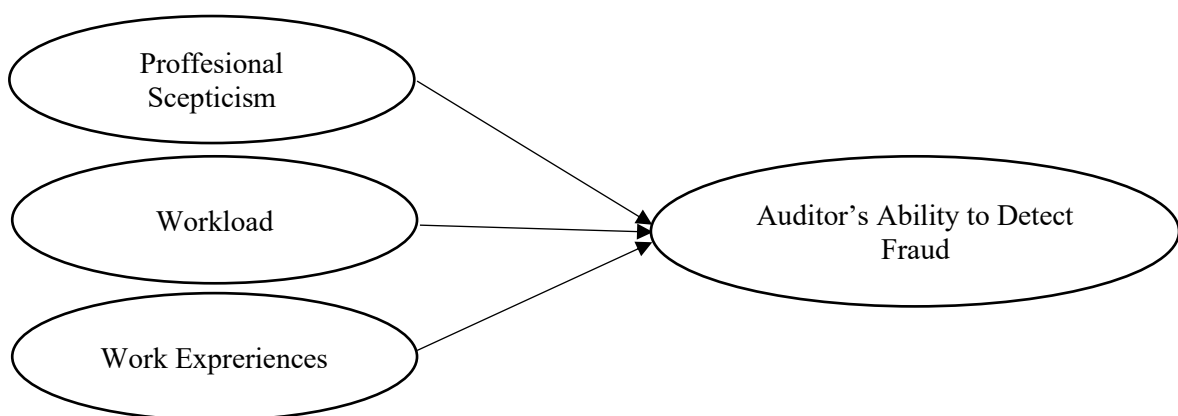
## **H2 : Workload Negatively Affects the Auditor's Ability to Detect Fraud The**

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

Work experience refers to the accumulation of knowledge, skills, and understanding an individual gains through direct involvement in specific tasks or activities over the course of time period of time. In the context of auditing, work experience includes the length of time auditors are involved in the process, the variety of cases handled, and the complexity of the problems faced. The more experience auditors have, the higher the likelihood that they have the ability to recognise patterns, anomalies, or indications of fraud in financial statements. In the audit context, auditors with extensive work experience tend to attribute their audit results to internal factors, such as personal competence and expertise. In contrast, auditors with limited experience may be more likely to attribute audit results to external factors, such as time pressure or client complexity. Thus, work experience can affect the way auditors process information and make decisions, including in detecting fraud. Natalia & Latrini (2021), Permana & Budiarta (2022) found that work experience has a positive effect on the auditor's ability to detect fraud.

### **H3: Work Experience Has a Positive Effect on the Auditor's Ability to Detect Fraud**

Based on the formulation of the research hypothesis, a framework can be developed that describes the relationship between the research variables and the direction of their respective effects. The framework is presented in Figure 1.



**Figure 1. Conceptual Framework**

## 2. Research Method

This research was conducted at the Inspectorate Office of South Sulawesi Province in Makassar City, South Sulawesi. The population in this study were all auditors at the Inspectorate Office of South Sulawesi Province. The data provided by the Inspectorate were 42 auditors. In this study, sampling used a census sampling technique, because all members of the population were used in the research sample. The author took this technique because of the small number of samples, namely 42 people. This research uses *field* research methods (*field research*). To collect field data, this study uses a survey method by distributing questionnaires to the object of research. In the questionnaire, respondents gave 5 alternative answers and were scored using a Likert scale, namely: strongly agree, answer 5, agree, answer 4, disagree, answer 3, disagree, score 2, and strongly disagree answers were scored 1. The statistical method used to test the hypothesis is multiple linear regression.

### Variable Operational Definition

Table 1 describes the operational definition variables of the variables studied:

**Table 1.** Operational Definition

Variable/Definition	Indicators	Measurement
Professional scepticism, a cautious attitude that always tries to dig for information and ask questions and critically evaluate audit evidence (Harahap, 2020).	<ol style="list-style-type: none"> <li>1. A mindset that always asks questions (Questioning Mind)</li> <li>2. Suspension of Judgement</li> <li>3. Seeking knowledge (Search for Knowledge)</li> <li>4. Interpersonal Understanding</li> <li>5. Self Determination</li> </ol>	Likert
Workload, the <i>workload</i> faced by auditors can be seen from the number of clients handled by auditors, the number of hours auditors work and the limited time mandated to complete the work. The audit process carried out when excessive workload pressure will result in lower audit quality (Persellin et al., 2014).	<ol style="list-style-type: none"> <li>1. Large number of clients</li> <li>2. Time demands from clients</li> <li>3. Length of time worked</li> <li>4. Decrease ability of auditors to find errors</li> </ol>	Likert
Work Experience, is the time span that an auditor has used against work or auditing tasks to increase his rigour in detection (Harahap, 2020)	<ol style="list-style-type: none"> <li>1. Length of time working as an auditor</li> <li>2. Ability detect <i>fraud</i></li> </ol>	Likert
The auditor's ability to detect fraud, the auditor's ability to find misstatements or <i>fraud</i> that harm a party intentionally (Harahap, 2020)	<ol style="list-style-type: none"> <li>1. Understanding <i>fraud</i> Knowledge</li> <li>2. Adequacy in the detection stage</li> </ol>	Likert

Source: Processed data

## 3. Results and Discussions

### 3.1 Respondent Characteristics

Respondents in this study were auditors who worked at the Inspectorate Office of South Sulawesi Province totalling 42 auditors. The following is a description of the identity of respondents consisting of gender, age, length of service and position in the Inspectorate.

**Table 2:** Characteristics of Respondents

Respondent Characteristics	Item	Total	Percentage
Gender	Male	29 people	69,05%
	Women	13 people	30,95%
	<b>Total</b>	<b>42 people</b>	<b>100%</b>
Education	Bachelor's degree	15 people	35,71%
	Master's degree	20 people	47,62%
	More	7 people	16,67%
	<b>Total</b>	<b>42 people</b>	<b>100%</b>
Age	20-30 years	3 people	7,14%
	31-40 years old	16 people	38,10%
	41-50 years old	20 people	47,62%
	>50 years	3 people	7,14%
	<b>Total</b>	<b>42 people</b>	<b>100%</b>
Period of Service	< 2 years	5 people	11,90%
	2- 5 years	8 people	19,05%
	>5 years	29 people	69,05%
	<b>Total</b>	<b>42 people</b>	<b>100%</b>
Position	Associate Auditor	21 people	50%
	First Auditor	3 people	7,14%
	Associate Personnel	3 people	7,14%
	Auditor	13 people	30,95%
	Junior Auditor		
	Lead Auditor	2 people	4,76%
	<b>Total</b>	<b>42 people</b>	<b>100%</b>

Source: data processed

### 3.2 Validity Test

The results of validity testing for each variable are shown in table 3 below:

**Table 3.** Validity Test Results

Question Item	R Count	R Table	Results
X1.1	0,881	0,3044	Valid
X1.2	0,915	0,3044	Valid
X1.3	0,932	0,3044	Valid
X1.4	0,877	0,3044	Valid
X1.5	0,876	0,3044	Valid
X1.6	0,848	0,3044	Valid
X1.7	0,755	0,3044	Valid
X2.1	0,831	0,3044	Valid
X2.2	0,911	0,3044	Valid
X2.3	0,907	0,3044	Valid
X2.4	0,849	0,3044	Valid
X3.1	0,771	0,3044	Valid
X3.2	0,773	0,3044	Valid
X3.3	0,670	0,3044	Valid
X3.4	0,529	0,3044	Valid
X3.5	0,687	0,3044	Valid
X3.6	0,694	0,3044	Valid
X3.7	0,672	0,3044	Valid
Y1	0,839	0,3044	Valid
Y2	0,839	0,3044	Valid
Y3	0,713	0,3044	Valid
Y4	0,842	0,3044	Valid

Question Item	R Count	R Table	Results
Y5	0,842	0,3044	Valid
Y6	0,866	0,3044	Valid
Y7	0,866	0,3044	Valid

Source: Data processed

Based on the results of the Validity Test in table 3, that all items on the questionnaire show the variables are Professional Skepticism (X1), Workload (X2) Work Experience (X3) and Ability to Detect Fraud (Y) valid where the entire index of the calculated R value is greater than the R table value of 0.3044. So that the results of the validity test of all the variables above state that the validity test is in accordance with the statements in the data analysis method.

### 3.3 Reliability Test

A variable to be reliable if the Cronbach Alpha value is 0.60 according to (Sunyoto, 2013: 81). Reliability test results can be shown in table 4 below:

**Table 4.** Reliability Test Results

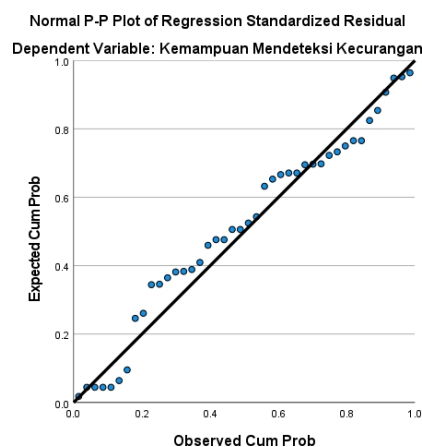
Variables	Number of Items	Cronbach Alpha (a)	Description
Professional scepticism	7	0,772	Reliable
Workload	4	0,846	Reliable
Work Experience	7	0,889	Reliable
Ability to Detect Fraud	7	0,947	Reliable

Source: data processed

Based on the table 4, can be known that the reliability test of each variable has Cronbach Alpha  $>0.60$  so it can be concluded that the statements in the questionnaire distributed to respondents have a good level of reliability so that the questions in the questionnaire can be used as research instruments.

### 3.4 Normality Test

In this study, to test the normality of the data, the Normal P-P Plot of Regression Standardised Residual graph was used, the test results can be seen in the figure below:



**Figure 2.** Normality Test Results

Based on Figure 2, it can be seen that the points spread around the diagonal line, and the direction of the spread follows the direction of the diagonal line. This shows that the regression model is suitable for use because it fulfils the assumption of normality.

### 3.5 Multicollinearity Test

If the VIF value is not more than 10 and the tolerance value is not less than 0.1, the model can be said to be free from multicollinearity. The results of multicollinearity testing can be seen in table 5 below:

**Table 5.** Multicollinearity Test Results

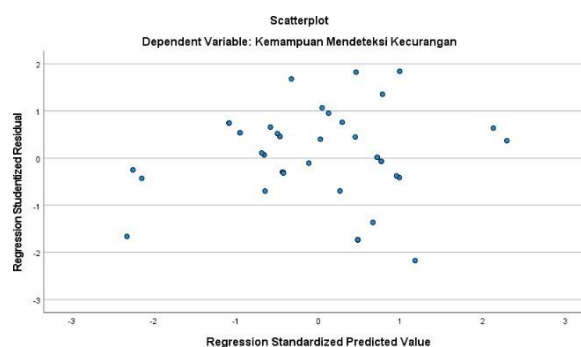
Variables	Number of Items	Cronbach Alpha (a)
Professional scepticism	7	0,772
Workload	4	0,846
Work Experience	7	0,889
Ability to Detect Fraud	7	0,947

Source: data processed

Based on table 5, it can be seen that the variables of Professional Skepticism, Workload and Work Experience have a tolerance value above 0.1 and VIF smaller than 10. This means that in the regression equation model there are no multicollinearity symptoms so that the data can be used in this study.

### 3.6 Heteroscedasticity Test

Based on Figure 3, the scatterplot graph shows that the data is spread on the Y axis and does not form a clear pattern in the distribution of data. This indicates that there is no heterokedacticity in the regression model.



**Figure 3.** Heteroscedasticity Test Results

### 3.7 Multiple Linear Regression Analysis

Based on data processing using the SPSS programme, the equation can be seen in table 6 below:

**Table 6.** Regression Equation Model

		Unstandardised Coefficients		Standardised Coefficients Beta	t	Sig.
Model		B	Std. Error			
1	(Constant)	.295	.357		.826	.414
	Scepticism	.242	.052	.416	4.637	.000
	Workload	.209	.068	.282	3.050	.004
	Work Experience	.438	.079	.500	5.566	.000

Source: Primary data processed

Based on Table 5, the regression equation obtained from the calculation results is as follows:

$$Y = 0.295 + 0.242 X_1 + 0.209 X_2 + 0.438 X_3$$

The model can be interpreted as follows:

- 1) Professional Skepticism (X1) Workload (X2) and Work Experience (X3) are 0, the Ability to Detect Fraud (Y) variable is 0.295.
- 2) Professional Skepticism (X1) has a positive regression coefficient with a value of  $b = 0.242$ . This means that if there is an increase in the value of the Professional Skepticism variable (X1), there will be an increase in the ability to detect fraud variable (Y).
- 3) Workload (X2) has a positive regression coefficient with a value of  $b = 0.209$ . This means that if there is an increase in the value of the Workload variable (X2), there will be an increase in the Ability to Detect Fraud variable (Y).
- 4) Work Experience (X3) has a positive regression coefficient with a value of  $b = 0.438$ . This means that if there is an increase in the value of the Work Experience variable (X3), there will be an increase in the ability to detect fraud (Y).

### 3.8 Determination Coefficient Test

The results of the coefficient of determination test can be shown in table 7 below:

**Table 7.** Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.850a	.722	.700	.20632

Source: Primary data processed

Based on the results of the coefficient of determination test in Table 7, it shows that the value obtained by the Adjusted R-Square value is 0.722, which means that 72.2% of the Ability to Detect Fraud (Y) variable is influenced by the variables of Professional Skepticism (X1) Workload (X2) and Work Experience (X3). While the rest (100-72.2%) is 27.8% which is influenced by other variables outside the equation.

### 3.9 T Test

Partial tests are used to see the effect of each independent variable on the dependent variable. The test is carried out with the t test, namely by looking at the significance value of t count, if the significance value of t count  $<0.05$ , it can be said that the independent variable has an influence on the dependent variable.

**Table 8. Results of The T-Test**

Model		Unstandardised Coefficients		Standardised Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.295	.357		.826	.414
	Scepticism	.242	.052	.416	4.637	.000
	Workload	.209	.068	.282	3.050	.004
	Work Experience	.438	.079	.500	5.566	.000

Source: Primary data processed

The skepticism variable (X1) has a significant level of 0.000, which is smaller than 0.05. This means that the hypothesis is accepted so that it can be said that the Skepticism variable (X1) has a significant effect on the Ability to Detect Fraud variable (Y). The t value of +4.637 indicates that the effect given is positive on the dependent variable. the Workload variable (X2) has a significant level of 0.004, which is smaller than 0.05. This means that the hypothesis is accepted so that it can be said that the Workload variable (X2) has a significant effect on the Ability to Detect Fraud variable (Y). The t value of +3.050 indicates that the effect given is positive on the dependent variable. the Work Experience variable (X3) has a significant level of 0.000, which is smaller than 0.05. This means that the hypothesis is accepted so that it can be said that the Work Experience variable (X3) has a significant effect on the Ability to Detect Fraud variable (Y). The t value of +5.566 indicates that the effect given is positive on the dependent variable.

### 3.10 F Test

Simultaneous Test (F Test) is used to determine whether all independent variables have the same influence on the independent variable. The test is carried out comparing the significant value (sig.) or the probability value of the Anova output results. If the sig value  $<0.005$ , then the hypothesis is accepted if the significant value  $> 0.005$  then the hypothesis is rejected.

**Table 9. F Test Results**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.195	3	1.398	32.853	.000b
	Residual	1.618	38	.043		
	Total	5.813	41			

Source: Processed primary data

Table 9 shows that the significance level is 0.000 which is smaller than 0.05, so it can be said that the variables of Professional Skepticism (X1), Workload (X2) and Work Experience (X3)

simultaneously (together) have an influence on the variable Ability to Detect Fraud (Y), with a probability of 0.000.

### 3.11 Discussion

#### **The Effect of Professional Scepticism on The Ability to Detect Fraud**

The results of hypothesis testing show that the Professional Scepticism variable (X1) has a positive and significant effect on the Ability to Detect Fraud variable (Y). The better the Professional Scepticism possessed by an auditor, the better the Ability to Detect Fraud that will be generated, and vice versa, the lower the Professional Scepticism possessed by an auditor, the lower the Ability to Detect Fraud that will be generated.

A good education provides a theoretical and methodological knowledge base in auditing, while work experience enriches the auditor's intuition of various possible fraud modes. Coupled with a higher functional position, auditors are expected to have not only technical proficiency, but also acumen in assessing the reliability of evidence and the integrity of the internal control system. With this background, scepticism is not just a basic principle, but has been internalised in every stage of the audit process.

In the scope of work of the Inspectorate, where auditors are tasked with overseeing the use of public funds and preventing irregularities, the existence of professional scepticism is crucial. It is not enough for auditors to follow standard procedures, but they are also required to question information that appears reasonable on the surface, dig deeper, and ensure that the audited reports and documents truly reflect the actual conditions. So, it is not surprising that high professional scepticism can encourage auditors at the Inspectorate to be sharper and more effective in detecting fraud, as reflected in the findings of this study.

The results of this study support the results of previous studies, including research conducted by Dominika (2021) and Sitepu (2021) whose research results show that with good scepticism from an auditor, it will have a good effect on the resulting fraud detection ability.

#### **The Effect of Workload on The Ability to Detect Fraud**

The results of hypothesis testing show that the Workload variable (X2) has a positive and significant effect on the Ability to Detect Fraud variable (Y). The higher the workload felt by an auditor, the higher the auditor's ability to detect fraud, and vice versa, the lower the workload felt by an auditor, the lower the auditor's ability to detect fraud.

The majority of auditors in the Inspectorate have long work experience. With this background, auditors tend to be accustomed to facing work pressure, large task volumes, and high audit complexity. The high workload is no longer an obstacle, but rather a professional challenge that encourages them to increase efficiency, focus and thoroughness. In addition, the level of positions such as middle and main auditors filled by many respondents also shows great responsibility. In carrying out these responsibilities, auditors are actually encouraged to be more thorough and careful, because their work is the basis for making supervisory decisions and follow-up by local governments or other supervisory apparatus.

High workloads also often lead to more exposure to audit cases, giving auditors the opportunity to spot fraud patterns more often and enrich their professional intuition. In the long run, this contributes to improved fraud detection capabilities as they become more skilled at recognising red flags and understanding internal control system weaknesses.

Thus, in the context of an Inspectorate filled with experienced auditors, workload is not a factor that reduces performance, but rather a stimulus to increase vigilance, accuracy, and productivity, which ultimately contributes positively to the ability to detect fraud.

Auditors in the Inspectorate who face high workload do not attribute the burden as an external obstacle that interferes with performance, but rather attribute it as an internal challenge that

must be faced and resolved professionally. This means that they are more likely to internalise workload as a responsibility inherent their roles and positions. This is reinforced by the characteristics of the respondents, most of whom have long work experience and a high level of education, so they tend to have high self-efficacy - believing that they are able to complete their work, even under stressful conditions.

The results of this study support the results of previous studies, including research conducted by Rafnes and Primasari (2020) and research conducted by Hamdiah *et al* (2023) whose research results show that Workload has a positive and significant effect on the Ability to Detect Fraud.

### **The Effect of Work Experience on The Ability to Detect Fraud**

The results of hypothesis testing show that the Work Experience variable (X3) has a positive and significant effect on the Auditor Ethics variable (Y). The higher the level of work experience possessed by an auditor, the higher the auditor's ability to detect fraud, and vice versa, the lower the auditor's level of experience in detecting fraud, the lower the auditor's ability to detect.

In the context of the object of research, namely the Inspectorate, the majority of respondents have more than 5 years of service (29 people). This means that they have gone through various inspection cycles, understand internal audit procedures, and are used to dealing with various forms of bookkeeping, financial accountability, and procurement activities that are prone to irregularities in government. With long experience, auditors become more accustomed to assessing document consistency, recognising suspicious administrative symptoms, and understanding how patterns of fraud are often disguised in seemingly fair reports. They also have more mature communication and interviewing skills, which are useful in the process of clarification and confirmation to relevant parties.

In addition, experienced auditors are generally more confident in evaluating audit evidence and are less susceptible to pressure from the audited party. They have a higher sensitivity to fraud risks, and tend to have a more strategic and sceptical audit approach, which supports their effectiveness in detecting fraud.

Attribution to experience as an internal factor makes auditors more confident, more thorough, and more careful in conducting audits. They not only rely on formal procedures, but also develop professional intuition and sensitivity to symptoms of irregularities. With experience, auditors build a more complex framework in recognising patterns of fraud, and are able to connect seemingly unrelated information into a clearer indication of fraud. , based on attribution theory, experienced auditors will tend to judge that the ability to detect fraud does not depend on external conditions or chance, but on competencies that are systematically formed from work experience. This attitude reinforces personal responsibility for work outcomes and increases the drive to maintain high professional standards, including in terms of scepticism and thoroughness in collecting and evaluating audit evidence.

The results of this study support the results of previous studies including research conducted by Sari & Helmayunita (2018) and Primasatya et al., (2022) whose research results show that Work Experience has a positive and significant effect on the Ability to Detect Fraud.

## **4. Conclusion**

The Professional Skepticism variable (X1) has a positive and significant effect on the Ability to Detect Fraud (Y). The higher the scepticism possessed by an auditor, the higher the auditor's ability to detect fraud. Variable Workload (X2) has a positive and significant effect on the Ability to Detect Fraud (Y). The higher the workload an auditor has, the higher the auditor's ability to detect fraud. Work Experience Variable (X3) has a positive and significant effect on the Ability to Detect Fraud (Y). The higher the level of work experience possessed by an auditor, the higher the auditor's ability to detect fraud.

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