MEASUREMENT OF THE PUBLIC SECTOR INTERNAL AUDITOR PROFESSIONAL SKEPTISISM IN FRAUD DETECTION

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Abstract. *This study aims to see the importance of professional skepticism of auditors on the ability of auditors to fraud detection. Without applying professional skepticism, auditors will only find misstatements caused by errors and it is difficult to find misstatements caused by fraud, because fraud will be hidden by the culprit (Noviyanti, 2008). Research on professional skepticism is mostly carried out on internal and external audits of the private sector, but rarely on public sector auditors. The research method used is a linear regression analysis method and for data analysis using questionnaire tabulation, validity test and reliability test. The research data was obtained from a questionnaire (primary) given to 40 auditors. The results showed that auditor professional skepticism has a relationship and influence on the ability of auditors to detect fraud on inspection objects with an average value of 74.45. This means that the level of skepticism is high enough to detect fraud.*

Keywords: *auditor professional skepticism, fraud detection ablity, public sector internal auditor, examination object.*

1. INTRODUCTION

In the financial world a financial reporting will go through an audit process to prove that the financial statements can be accounted for and useful for the needs of the users of financial statements based on the results of the audit as a decision-making in the future.

Audit at this time has become an important part in the world of accounting. In addition to a general understanding of the importance of the audit function, the increase in the presence of auditors and their institutions also adds to the general understanding of the audit. Furthermore, legal claims that are usually faced by the auditor and financial losses associated with these claims raise various dimensions of behavior in the auditor himself, especially aspects related to the decision making process and the auditor's activities in considering something before make decisions. There is much that can be considered as supporting data in decision making that leads to aspects of auditor behavior.

Based on the implementation of the regulation of the Minister of Administrative Reform and Bureaucratic Reform No. 12 of 2015 concerning guidelines for evaluating the implementation of Government Institution Performance Accounting System (SAKIP), the Inspectorate of Central Kalimantan Province has conducted an evaluation of the Performance Accountability of Government Agencies, from March 16, 2016 to 08 April 2016 on 34 SKPD scope of the government of Central Kalimantan Province in 2015. The purpose of the evaluation was to obtain information about the implementation of the AKIP System, assess the performance accountability of government agencies and provide suggestions to improve performance and establish accountability of agency performance. The evaluation methodology is carried out by gradually evaluating each component and then assessing the overall evaluation criteria (templet) of each component that has been determined and set forth in the Evaluation Worksheet (LKE).

The Central Kalimantan Province Inspectorate in 2016 has also handled several complaints from skeptics within the Central Kalimantan Provincial Government and within the regency / city

government in Central Kalimantan. The special examination conducted in the Central Kalimantan Provincial government environment up to the first semester of 2016 totaled 14 cases, while the special inspection within the district / city government totaled 3 cases, with the type of problem covering cases of employment and abuse of authority.

The formulation of the problem that is used as a reference in this study does auditor professional skepticism have a relationship to the ability to detect fraud auditing objects at the auditior in the Central Kalimantan provincial inspectorate? And what is the dominant indicator of professional skepticism about the ability to detect fraud in auditing objects of auditors in the Central Kalimantan provincial inspectorate? With the aim of the research Knowing the results of the auditor's professional skepticism relationship with the ability to detect fraud of auditing objects on auditors in the Inspectorate of Central Kalimantan Province and the dominant indicator of auditor skepticism on the ability to detect fraudulent inspection objects early on auditors in the Inspectorate of Central Kalimantan Province.

2. THEORETICAL DEVELOPMENT

Skepticism, derived from the word skeptic, in the Big Indonesian Dictionary (Language Center, 2008) and the Oxford dictionary (Hornby, 1980) means attitude of doubt, suspicion, and distrust of the truth of a thing, theory, or statement. In the book accounting and auditing terms, skepticism means being skeptical about statements that have not been strong enough to prove the basis (Islahuzzaman, 2012). Whereas professional, according to the Big Indonesian Dictionary (Language Center, 2008) is something related to the profession, which requires special expertise to apply it. The word professional in professional skepticism refers to the fact that the auditor has been and continues to be educated and trained to apply his expertise in making decisions according to his professional standards (Quadackers, 2009). Professional skepticism itself does not yet have a definite definition (Hurtt, 2003 and Quadackers, 2009), but from the definition of skepticism and professional words, it can be concluded that auditor's skepticism is the auditor's attitude that always doubts and questions everything, and critically evaluates audit evidence and make audit decisions based on their auditing expertise. Skepticism does not mean not to believe, but to find proof before you can trust a statement (Center for Quality Audit, 2010).

Hurtt (2003) developed a model of professional skepticism and mapped the characteristics of someone who has professional skepticism. These characteristics consist of six, believe in the mindset that is always asking questions (questioning mind), delayed decision making (suspension of judgment), searching for knowledge (search of knowledge), interpersonal understanding ability (interpersonal understanding), self-confidence (self-confidence), and self-determination. Of the six characteristics, Hurtt mapped them into three major characteristics, the first relates to the collection of audit evidence (ie questioning mind, suspension of judgment and search for knowledge), the second relates to those who provide evidence or sources obtained audit evidence (ie interpersonal understanding, and the third relates to the auditor's ability to process audit evidence obtained (ie self-confidence and self-determination).

The first characteristic, the mindset that is always asking questions (questioning mind), reflects the attitude of doubt as found in the definition of professional skepticism in general and specifically in auditing. The second characteristic, the suspension of judgment (suspension of judgment), reflects an unhurried attitude in doing something. Skeptics will still make a decision, but not immediately, because they need other supporting information to make that decision (Hurtt, 2003). The third characteristic, searching for knowledge (search for knowledge), shows that skeptics have an attitude of curiosity about something. In contrast to the questioning attitude, which is based on doubt or mistrust, this third characteristic is based on the desire to increase knowledge (Hurtt, 2003). The fourth characteristic, interpersonal understanding (interpersonal understanding), provides an understanding that skeptics will learn and understand other individuals who have different views and perceptions about a thing (Hurtt, 2003). By understanding other people's perceptions, skeptics will draw conclusions and argue for correcting other people's opinions. The fifth characteristic, self-confidence, is needed by the auditor to deal with other people or clients, including arguing and taking the necessary audit actions based on doubts or questions that arise in him (Hurt, 2003). The sixth characteristic, self-determination, is needed by the auditor to support decision making, namely determining the level of adequacy of audit evidence that he has obtained (Hurtt, 2003).

The Financial Reporting Council (2010) mentions two aspects of the nature of skepticism, namely skeptical thinking and skeptical action. Both of these aspects can arise in the auditor, but only skeptical actions can be observed directly. Auditors who have skeptical thoughts will have skeptical mindsets, such as asking questions, doubting other people's opinions, and the desire to confront other people's arguments. However, the skeptic mindset will only be known by the auditor himself, and will not be known by others if the auditor does not take a skeptical action to show his skepticism. This form of skepticism can be demonstrated by the actions of auditors proposed by Chen et al. (2009), so the hypothesis is formulated as follows:

H1 : Internal auditor's professional skepticism has a positive and significant effect on the ability to detect fraud.

3. RESEARCH METHODS

The variables in this study can be identified as the following independent variables (X) in this study are Professional Auditor Skepticism while the dependent variable in this study is the Auditor's Ability to Detect Fraud. The variable X instrument in this study uses the auditor's professional skepticism scale developed by Hurtt (2010). The independent variable (independent) in this study is professional skepticism. Auditor personal skepticism is measured by the Hurtt scale (2010). The scale consists of 30 statements. Each statement represents one of the 6 characteristics of professional skepticism, namely search of knowledge, suspension of judgment, self-determining, interpersonal understanding, self-confidence, and questioning mind.

Hurtt (2010) defines professional skepticism as a multidimensional characteristic of individuals with an attitude that always questions and evaluates audit evidence critically. As an individual characteristic, professional skepticism can take the form of nature (which is relatively stable, a long-lasting aspect of the individual) and also states the temporary conditions that are affected by situational variables. There are six characteristics contained in professional skepticism, namely:

1. Questioning Mind
   Professional skepticism requires ongoing questions whether the information and evidence obtained shows that material misstatement due to fraud has occurred.
2. Suspension of Judgement
   Holding the decision until getting sufficient evidence that is the basis for making conclusions.
3. Search for Knowledge
   In contrast to the questioning mind characteristics that ask questions because of doubt, the search for knowledge is more than a sense of general knowledge and importance.
4. Interpersonal Understanding
   An important aspect of evaluating audit evidence is interpersonal understanding, which is related to understanding the motivation and integrity of the individuals who provide evidence.
5. Autonomy
   When the auditor decides the level of evidence needed to accept certain hypotheses. Auditor skepticism is related to the determination of the truth of the claim and is less influenced by the beliefs or persuasion efforts of others.
6. Self-esteem
   Self-confidence allows the auditor to reject persuasion efforts and challenge the assumptions or conclusions of others.

The first three characteristics (questioning mind, suspension of judgment, search for knowledge) show how the auditor examines evidence before making a decision. Interpersonal understanding identifies audit needs when evaluating evidence. The last two characteristics (self-esteem and autonomy) discuss the ability of individuals to act on information obtained.

The Y variable instrument in this study used previous research in 2014 as an instrument to detect and substantiate fraud consisting of 20 statements regarding audit planning, inspection execution, inspection reports, follow-up audits and audit techniques.

Data collection by depositing a questionnaire to the auditor of the Central Kalimantan Provincial Inspectorate. In making a questionnaire, please note that the questionnaire in addition to aiming to collect data in accordance with needs, is also a working paper that must be treated skeptically.

Data collection using a questionnaire method that will be filled by respondents of the Central Kalimantan Provincial Inspectorate Office auditor. The questionnaire consisted of two parts, the first part contained demographic data. The second part, contains a number of statements related to the level of skepticism of auditors.

An instrument is said to be valid if the instrument can measure or be able to provide a careful picture of the relevant data. According to Sugiyono (2007: 120) a reliable instrument means an instrument that when used several times to measure the same object will produce the same data.

The criteria for interpreting scores based on respondents' answers can be determined by the minimum score of each questionnaire is 1 and the maximum is 5. After that the total value of each statement in the questionnaire is calculated using Excel to determine the average of each interpretation of each sample. For the Y variable as follows: 1. The answer "always" has a value = 5; 2. The answer "often" has a value = 4; 3. The answer "sometimes" has a value = 3; 4. Answer "almost never has a value = 2; 5. The answer "never" has a value = 1

The criteria for interpreting scores based on respondents' answers can be determined by the maximum score of each questionnaire is 5 and the minimum score is 1. Calculation criteria are:

$$\frac{\text{Statement (30) x Maximum Score (5)}}{2}$$

So that the criteria obtained> 75 high levels of skepticism, if <75 low levels of skepticism. Data analysis in this study used a regression test where the X variable tested was the auditor's professional skepticism and the Y variable was the ability to detect fraud on the inspection object. The regression test uses the formula:

Y = a + bX
Y = Dependent variable
a   = Regression Constant
bX = Derived value or increase in independent variable.

Research Result

Table 1
Demographic Characteristics of Respondents

Characteristics	Amount	
Gender	Women	6 people
	Man	28 people
Tenure	>10 year	16 people
	>5 year	11 people
	<5 year	6 people
Position	IV	9 people
	III	25 people

Table 2
Questionnaire Return Rate

Information	Questionnaire Number	In Percentage
Spread out	40	100%
Not return	3	7,5%
Number of returned questionnaires	37	92,5%

Total Pernyataan (30) x Total Skor Maksimum (5)

$$\frac{\text{Total Pernyataan (30) x Total Skor Maksimum (5)}}{2}$$

Returning t[...]questionnaire was distributed. The to[...]naire return rate of 92.5%. This is bec[...] the questionnaire

in accordance with the agreed deadline so that the total questionnaire that can be processed is only for 37 people. With a total of 6 female respondents, 28 male respondents. With an average tenure of> 10 years 16 people,> 5 years 11 people and <5 years 6 people. While the working group is for group IV around 9 people and group III as many as 25 people, however, almost all respondents did not include a grouping for age.

Table 3
Professional Auditor Skepticism Score

Respondent	Total Score	Skepticism Score
R1	149	74.5
R2	150	75
R3	150	75
R4	150	75
R5	149	75
R6	148	74
R7	147	75
R8	150	75
R9	150	75
R10	150	75
R11	149	74.5
R12	150	75
R13	150	75
R14	150	75
R15	147	75
R16	147	71,5
R17	149	71,5
R18	150	75
R19	147	75
R20	150	75
R21	150	75
R22	148	74
R23	147	75
R24	150	75
R25	149	74.5
R26	144	72
R27	148	74
R28	150	75
R29	150	75
R30	143	71.5
R31	149	74.5
R32	150	75
R33	146	73
R34	150	75
R35	147	75
R36	150	75

R37	149	75
Total Score		**2755**
Avarage		**74.45**

Based on these results, the average score of professional skepticism of the Central Kalimantan Provincial Inspectorate Auditor was 74.4 with a total score of 2755 from the answers to the questionnaire. A total of 25 auditors had high professional skepticism from the remaining 37 auditors totaling 12 auditors had approached these criteria. Overall results prove that the level of auditor skepticism is related to the auditor's ability to detect fraud. Some auditors already have high professional skepticism, this refers to the fact that the auditor has been and continues to be educated and trained to apply his expertise in making decisions according to his professional standards. This is very good and necessary to improve the performance of the Inspectorate auditors when evaluating and supervising the object of inspection so that the important role of the Inspectorate is to be able to run optimally in accordance with the laws and regulations that underlie it through fraud detection.

Table 4
Dominant Statement

Statement	Total Score
P1	183
P2	185
P3	185
P4	185
P5	184
P6	185
P7	185
P8	185
P9	185
P10	185
P11	185
P12	183
P13	185
P14	185
P15	185
P16	178
P17	185
P18	185
P19	176
P20	182
P21	185
P22	185
P23	185
P24	185
P25	183
P26	185
P27	181
P28	180

P29	179
P30	185

Based on table 4 there are 16 most dominant statements with the same total score of 185 of the answers to the questionnaire most frequently chosen by respondents. The statement is no.2, 3, 4, 6, 7, 8, 9, 10, 13, 14, 15, 16, 17, 18, 21, 22, 23, 24, 26, 30. The statement is an indicator of skepticism professional Inspectorate inspector who is the most dominant in detecting fraud some of which is confidence in studying a case and evidence, then thinking wisely in resolving a case and evaluating evidence, not easily influenced and tends to think twice in identifying the latest information.

The auditor also did not necessarily create a mindset that the financial information provided contained material misstatement or deliberate fraud but was examined more carefully first and was more intelligent and sensitive in controlling emotions according to circumstances. Inspectorate auditors are also not in a hurry in making decisions, they tend not to like it if they are required to make decisions immediately, triggering caution in carrying out monitoring and evaluation so that it will result in detrimental to other parties as the object of examination.

Some statements also prove that the auditor's professional skepticism at the Inspectorate is positive and very skeptical of new knowledge and the latest issues so that in examining and detecting fraud the auditors are always up to date with things that are happening and don't just do the examination when receive a report but be reviewed in advance by being willing to accept the latest information so that knowledge in the new matter becomes an effective study for the auditor to review the report and detect fraud.

Table 5
Simple Regression Data Analysis
Correlations

		MK	SP
Pearson Correlation	MK	1.000	.336
	SP	.336	1.000
Sig. (1-tailed)	MK	.	.021
	SP	.021	.
N	MK	37	37
	SP	37	37

Based on the collection and processing of data tested using SPSS.24, the research results show that the auditor's skepticism professional relationship with the ability to detect fraud on the inspection object has a significant value of 0.021 <0.05.

These results prove that the auditor's professional skepticism has a positive value and plays a role in the auditor's ability to detect fraud on the object of examination. The higher the level of professional skepticism of auditors in detecting fraud will be directly proportional to the ability of the detection on the object of examination.

This is an important component in improving auditor performance when examining various cases. The auditor's professional skepticism is needed as one of the benchmarks of an auditor having criteria in carrying out his duties. If an auditor has a low level of professional skepticism, the auditor is less effective or even ineffective in detecting fraud. Detecting fraud is the first step in an examination to find out to what extent the object of the inspection is problematic, performing negligence or not according to procedure. As an initial marker of professional skepticism, auditors help detect fraud early so that evidence of fraud if it occurs on an inspection object will be more easily resolved and known.

Validity Test is used to show the extent to which the measuring instrument is able to measure what is measured. The validity test in this study was carried out on 50 statements consisting of 30

statements for variable X (Professional Auditor Skepticism) and 20 statements for variable Y (Ability to Detect Fraud). Validity Test using SPSS.24.0 program.

Testing is done using Pearson Product Moment correlation test obtained from the SPSS test results. Next, each item is compared to r table. Statement / question items that have r count greater than r tables, it can be concluded that the item is valid. But on the contrary, if r count is smaller than r table then the item is invalid. In this study, researchers used r tables of 0.30 for each variable.

The validity test results for 50 statements in this study indicate that all statements are valid because they have r arithmetic greater than r table (0.30). The results of the validity test can be seen in the appendix.

The reliability test is used to find out whether the data collection tool shows the level of accuracy, level of accuracy, stability or consistency in expressing certain symptoms. The reliability measurement used in this study is the one shot measurement. A variable is said to be reliable if it gives a Cronbach Alpha value> 0.60. Reliability testing in this study uses the SPPS application program. 24.0. The results of the variable X reliability test can be selected in the following table.

Table 6
Reliability Test of X Variable
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.759	.982	38

Based on the above table, it can be seen that the Cronbach Alpha variable X obtained is 0.759 which is greater than 0.60. This shows that the items in the variable X instrument are reliable. Then the Y variable reliability test results can be seen in the following table.

Table 6
Reliability Test of Y Variable
Reliability Statistics

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.737	.918	38

Based on the table above it can be seen that the Cronbach Alpha obtained is 0.737 greater than 0.60. This proves that the Y variable instrument items are also reliable or trustworthy.

Table 7
Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.240	.527		6.153	.000
SP	.271	.128	.336	2.112	.042

a. Dependent Variable: MK

The equation of the linear regression model can be seen in the table above in the Unstandard Coefficients column B. Based on the table, the linear regression model equation is obtained as follows:
$$Y= 3,240 + 0,271X$$

A positive sign on the value of b or the regression coefficient shows that between the independent variable and the dependent variable goes one direction ie each decrease or increase in the independent variable will be followed by an increase or decrease in the dependent variable. In this study the independent variable is Professional Auditor Skepticism and the dependent variable is the Ability to Detect the Inspection Object. This means that the ability of the Professional Skepticism of the Auditor goes one way with the ability to detect and prove fraud on the inspection object. If the auditor's professional skepticism increases, the ability to detect and prove fraud on the audit object also increases and vice versa.

The table above also shows the significance or linearity of the regression. Based on the table above it can be seen that the value of Sig. <0.05. This shows that the regression equation model in this study is significant and meets the criteria for linearity.

Based on what has been explained above, the Professional Skepticism of the Auditor has a positive influence on the ability to detect and prove fraud examination objects can be tested, and can be accepted.

CONCLUSION

Based on the results of research and discussion, the researchers concluded that. From the analysis of the data obtained it can be seen that Professional Auditor Skepticism deals in detecting fraud. Correlation of 0.021 proves that the relationship of Auditor Professional Skepticism in detecting fraud is significant and has a positive value. The average auditor has a high level of skepticism in detecting fraud when evaluating and examining reports. This performance is able to be carried out because the auditors at the Central Kalimantan Provincial Inspectorate already have abilities that include basic abilities, technical abilities and mental attitude to detect fraud, only the level of skepticism in conducting investigations and conducting audits must still be developed and improved in various aspects especially in the aspect of professional skepticism Auditors who get low scores, so that in the future each indicator of skepticism becomes more skeptical and better than before in detecting fraud.

Based on the results of the study it was found that the most dominant level of skepticism in detecting fraud by the auditors of the Central Kalimantan Province Inspectorate is statement no.2, 3, 4, 6, 7, 8, 9, 10, 13, 14, 15, 16, 17 , 18, 21, 22, 23, 24, 26, 30. The statement is an indicator of Professional Skepticism. The most dominant inspectorate auditors detect fraud some of which are confidence in analyzing a case and evidence, carrying out a review of internal control, understanding each division the task for the investagi audit team through an audit program that has been prepared. Furthermore, think wisely in resolving a case and evaluate the evidence, work according to the law as a basis so that it does not act without rules, is not easily influenced and tends to think twice in analyzing the information received through the study of documents supporting the transaction. And the result of the Auditor's professional skepticism stage in detecting fraud is that each report of the investigative audit results is prepared in a timely manner and provides recommendations on how to properly manage the risk of fraud and fix each of these matters in accordance with the Inspectorate's role as an internal auditor in the public sector.

SUGGESTION

Based on the discussion and conclusions that have been put forward, the researcher suggests that the skepticism ability of the auditor's professionalism in the Central Kalimantan Provincial Inspectorate is further enhanced and developed. So that some auditors who are still lacking in the ability of skepticism can further enhance the ability to be better according to the standard calculation of the criteria for the skepticism or higher than the time of the study so as to be able to detect cheating more maximally when conducting an examination.

There are still a number of Central Kalimantan Provincial Inspectorate Auditors who are not too high a level of professional skepticism, auditors must be more critical, thorough and more sensitive to fraud in order to find accurate evidence and produce good audit quality. This is useful so that future follow-up of the financial statements can be implemented well. In accordance with the duties of the Central Kalimantan Provincial Inspectorate as an internal auditor who corrects and corrects findings and traces violations or fraud from each report, the Inspectorate is required to be more sensitive in responding to each report or detecting fraud. Through the attitude of Professional Auditors Skepticism

in detecting fraud, it is expected that the results of the report submitted to the head of the Inspectorate and the Governor will be able to be the next consideration in making policies to carry out any development planning and development of the public sector.

Great expectations in the future, so that the profession of an Auditor is preferred in accordance with the previous educational background, for example from human resources with a background in economics specifically majoring in Accounting. It is true, in conducting the examination required expertise specifications that are not only experts in the economic field. Various specifications are also needed as well as background in engineering, law and other fields. This is useful for evaluating each report and evidence in accordance with expertise so that it is easy to understand and be able to account for, the purpose is only one that is complementary in tracing an evidence to produce an inspection report as needed.

But it would be nice, so that the potential for an economic background specifically accounting is preferred to become an Auditor so that the competency is able to be linear with the background of previous knowledge such as accounting in analyzing reports. So that graduates from these backgrounds are able to develop their potential and improve quality after taking a regular education level (S1) when directly applying it through service to the community while providing new experience to the graduates of the science (fresh graduates) if it is in accordance with their duties and responsibilities. In addition to providing opportunities and prioritizing appropriate graduates through the provision of such employment, this is an effort to specialize in becoming an Auditor for majors by increasing linear educational background and limiting human resources that are not in accordance with their educational background.

For further researchers who are interested in conducting similar research, it is advisable to carry out development in analyzing the level of professional skepticism of auditors not only when detecting fraud which serves as a marker or reminder in the initial prevention to find out fraud in the examination, but the next is in terms of proof of fraud. The higher the level of professional skepticism of auditors, the more skeptical the results of examinations that can be examined because the level of professional skepticism of auditors has a positive influence in improving auditor performance when examining fraud cases so that earlier get a solution in overcoming and resolving various cases. Furthermore, it is advisable to compile and review each indicator used as a Y variable (detecting fraud) if there is further research, or the same so that each statement is more measured in specifications according to needs so that the expected study can be achieved and proven to the maximum in line with the expectations of researchers.

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