THE EFFECT OF AUDIT EXPERIENCE, TIME PRESSURE, PROFESSIONAL SKEPTICISM AND INDEPENDENCE TOWARD AUDITOR’S ABILITY TO DETECT FRAUD

SKRIPSI

By

Herlina Setovia

008201200079

Presented to

The Faculty of Economics President University

In partial fulfillment of the requirements

for

Bachelor Degree in Economics Major in Accounting

PRESIDENT UNIVERSITY

Cikarang Baru – Bekasi

Indonesia

2016
THE EFFECT OF AUDIT EXPERIENCE, TIME PRESSURE, PROFESSIONAL SKEPTICISM AND INDEPENDENCE TOWARD AUDITOR’S ABILITY TO DETECT FRAUD

SKRIPSI

By

Herlina Setovia

008201200079

Presented to

The Faculty of Economics President University

In partial fulfillment of the requirements for

Bachelor Degree in Economics Major in Accounting

PRESIDENT UNIVERSITY
Cikarang Baru – Bekasi
Indonesia

2016
This thesis entitled “The Influence of Audit Experience, Time Pressure, Professional Skepticism and Independence Toward Auditor Ability To Detect Fraud” in partial fulfillment of the requirements for the degree of Bachelor Degree in Economics in the Faculty of Business has been reviewed and found to have satisfied the requirements for thesis fit to be examined. I therefore recommend this thesis for Oral Defense.

Cikarang, Indonesia, January 21, 2016

Acknowledge

Misbahul Munir Ak.,MBA,CPMA,CA
Drs. Gatot Imam Nugroho Ak.,MBA,CA
Head of Accounting Study Program

Thesis Adviser
DECLARATION OF ORIGINALITY

I declare that this thesis, entitled “The Influence of Audit Experience, Time Pressure, Professional Skepticism and Independence Toward Auditor Ability To Detect Fraud (Empirical Study on Public Accounting Firm in Jakarta)” is, to best of my knowledge and belief, an original piece of work that has not been submitted, either in whole or in part, to another university to obtain a degree.

Cikarang, Indonesia, January 21, 2016

Researcher,

Herlina Setovia
008201200079
The Panel of Examiners declare that thesis entitled “The Influence of Audit Experience, Time Pressure, Professional Skepticism and Independence Toward Auditor’s Ability To Detect Fraud (Empirical Study on Public Accounting Firm in Jakarta)” that was submitted by Herlina Setovia majoring in Accounting from the Faculty of Business was assessed and approved to have passed the Oral Examination on

Chair - Panel of Examiner

Dr. Sumarno Zain, SE, Ak., MBA

Examiner 1

Misbahul Munir, Ak., MBA, CPMA, CA

Examiner 2

Drs. Gatot Imam Nugroho, Ak., MBA, CA
The Influence of Audit Experience, Time Pressure, Professional Skepticism and Independence Toward Auditor’s Ability To Detect Fraud

ABSTRACT

The purpose of this research is to analyze and prove whether audit experience, time pressure, professional skepticism and independence affects to auditor’s ability to detect fraud in public accounting firm in Jakarta. The method used is quantitative method. Primary data questionnaire used in this study was obtained from auditor registered on public accounting firm in Jakarta. Sampling was done using methods convenience sampling. The analytical method used in this research is multiple linear regressions. Data processing was performed with SPSS 20.0. The results of this research audit experience did not influence auditor’s ability to detect fraud. It happened because of low of auditor experience owned by auditor who become respondent and the detection of fraud also depends on the sophistication of fraud perpetrators, the frequency of manipulation, collusion and the level size of seniority are involved. Time pressure, professional skepticism and independence have influenced towards auditor’s ability to detect fraud. The most dominant variable that has influenced on auditor's ability to detect fraud is professional skepticism.

Key words: Fraud, Auditor’s Ability to Detect Fraud, Audit Experience, Time Pressure, Professional Skepticism and Independence.
ACKNOWLEDGEMENT

Praise and grateful to Allah Almighty for all the blessings, mercy, help and guidance that Allah has been giving to me. I can able to finish my study and my thesis that this thesis is one of the requirements to obtain a Bachelor of Accounting from the Faculty of Business, President University.

I realized that there were a lot of obstacle, sadness and worry during making this thesis. I also realized that there were many of people that always supporting me and gives serenity for me so that all the obstacle, sadness and worry can be solved. Therefore, I want to give special thanks to the people that always support me and be there for me from the beginning until the end of this thesis.

1. To my mom, Alm. Dad, my uncle, my aunt, my brothers and my grandma. Thank you so much for the support that has been given to me both moral and material support.

2. To Mr. Drs. Gatot Imam Nugroho Ak., MBA, CA. as my advisor. Thank you for the recommendations, advices, and support that you had given to me for this thesis.

3. To Mr. Misbahul Munir Ak., MBA, CPMA, CA as Dean of Faculty of Business and Head of Accounting Study Program. Thank you for taking care of all accounting students in President University and your help in organizing the accounting study program.

4. To all the lecturers in President University. Thank you for your time to teach and share your knowledge during our study.

5. To my best friends in President University: Adelia, Vania, Merinda, Ayu, Nervi, Feli, Ardelia, Olivia. Thank you for your support, help and guidance for this thesis. Thank you for a lot of memories that we have done together whether happiness, sadness and many things.

6. To all accounting students batch 2012. Thank you for the friendship and cooperation. I glad to meet and know you. That’s nice to study and get life lesson together during three years with all of you. Batch 2012 is the best.
7. To my best friends from Don Bosco III: Cilla, Wina, Mei, Octa, Astria, Liza, Ike, Adi, Juan, Iman, Yudah, Evan, Willi, Dio, Marcel, Andrian, Kevin, Andri, Ryan and other friends.

8. To my friends from public accounting firm: Winka, Kak Ica, Kak Dya, Kak Faridh, Kak Della, Kak Maria, Ko Peter and others.

9. To the respondents who are willing to help author in filling questionnaire.

10. To all people whom I cannot mention one by one. Thank you for your support, help and advice.
Table of Contents

COVER .......................................................................................................................... i

THESIS ADVISER RECOMMENDATION LETTER ........................................... ii

DECLARATION OF ORIGINALITY .......................................................................... iii

PANELS OF EXAMINERS APPROVAL SHEET ............................................. iv

ABSTRACT .................................................................................................................. v

ACKNOWLEDGEMENT ................................................................................................. vi

TABLE OF CONTENTS ............................................................................................... viii

LIST OF TABLES ......................................................................................................... x

LIST OF FIGURES ........................................................................................................ xi

LIST OF APPENDIXES ................................................................................................. xii

CHAPTER I  INTRODUCTION

1.1 Background of Study ............................................................................................ 1

1.2 Problem Identification ......................................................................................... 5

1.3 Statement of Problem .......................................................................................... 5

1.4 Research Objectives ............................................................................................ 6

1.5 Research Benefit .................................................................................................. 6

1.6 Scope and Limitation of Study ........................................................................... 7

CHAPTER II  LITERATURE REVIEW

2.1 Theoretical Review ............................................................................................... 8

2.1.1 Fraud ............................................................................................................... 8

2.1.2 Auditor’s Ability to Detect Fraud ................................................................. 9

2.1.3 Audit Experience ........................................................................................... 10

2.1.4 Time Pressure ................................................................................................ 11

2.1.5 Professional Skepticism .............................................................................. 12
List of Tables

Table 4.1 Sample and Response Rate .................................................................35
Table 4.2 Characteristic of Respondent .................................................................35
Table 4.3 Descriptive Statistic .............................................................................37
Table 4.4 Result of Validity Test – Audit Experience ............................................39
Table 4.5 Result of Validity Test – Time Pressure ..................................................39
Table 4.6 Result of Validity Test – Professional Skepticism ...............................40
Table 4.7 Result of Validity Test - Independence ..................................................41
Table 4.8 Result of Validity Test Auditor’s Ability to Detect Fraud ......................41
Table 4.9 Result of Reliability Test ........................................................................42
Table 4.10 Result of Normality Test One Sample K - S ........................................44
Table 4.11 Result of Multicollinearity Test ............................................................45
Table 4.12 Result of Heteroscedasticity Test – Glejser .......................................47
Table 4.13 Result of Multiple Regression Test .....................................................48
Table 4.14 Result of Determinant Coefficient Test ..............................................49
Table 4.15 Result of T - Test ..............................................................................50
List of Figures

Figure 4.1 Result of Normality Test – P – P Plot..................................................43
Figure 4.2 Result of Heteroscedasticity - Scatterplot.........................................46
List of Appendixes

Appendix A Questionnaire

Appendix B R - Table
CHAPTER I

INTRODUCTION

1.1 Background of Study

Audit is systematic process of objectively obtaining and evaluating evidence regarding assertions about economic actions and events to ascertain the degree of correspondence between those assertions and established criteria and communicating the results to interested users (Johnstone et al, 2014). The one who conducts and prepares the audit is external auditor. An external auditor has responsibilities to examine and provides reasonable opinion on the financial report and provides reasonable opinion to the financial statement of the business entity based on the standard set by the Indonesian Institute of the Accountant (IAI). External audit is intended to enhance confidence of users towards financial statement report which every user has different purpose for the decision making's base. Under this condition, external auditor is expected to present opinion of financial statement fairly and free from material misstatements.

According to Arens et al. (2006) Statement on Auditing Standards (SAS) No. 82, or Statement on Auditing Standards (PSA) No. 70 states that the audit carried out to provide reasonable assurance regarding the problem of material misstatement in the financial statements, either errors or fraud. Errors are misstatements in the financial statements that are not intentional while the fraud was intentional misstatement in the financial statements. Intentional misstatement (fraud) is difficult to detect and control when compared with unintentional misstatements. Fraud is divided into misstatement arising from fraud in the financial statements or often referred to fraudulent financial reporting and misstatements arising from improper treatment of the asset or assets misappropriation. An intentional misstatement in the case of fraudulent financial reporting is the
responsibility of public accountants to detect and find it because it may affect the overall financial statements either directly or indirectly.

Fraud often happen and grow in many ways that resulted in a huge uproar in the capital markets such as cases of Enron in 2001, WorldCom in 2002, Parmalat in 2003, Dell in 2005, Tyco, 2007, Navistar Financial Corp. in 2008, Koss Corp. in 2009, Olympus in 2011 and Longtop Financial Technologies in 2011. In Indonesia, the same thing also happens such as case of PT. Kimia Farma, PT Telkom, KPMG Siddharta & Harsono Case and others. Therefore, the auditor's ability to detect fraud should be improved. However, problem occurs because auditors also have limitations in detecting fraud. Limitations of auditors will cause expectation gap between users who expect that auditors can provide assurance where the financial statements do not contain misstatements and reflect the actual situation.

Every auditor has different capabilities in detecting fraud due to several factors such as difference levels of audit experience, professional skepticism, independence attitude and difference of attitude when auditor faced time pressure in audit activity. In carrying out the task, the auditor must be qualified as an auditor from public accounting firm. According to Bonner (1990) suggests that the increase of knowledge arising from formal training as good as obtained from special experience. Therefore, work experience is viewed as important factor in predict the performance of public accountants. The experience is included as one of the requirements to obtain authorization as a public accountant. (SK Menteri Keuangan No. 359 / KMK.06 / 2003) regarding the amendment of Kep. Menteri Keuangan No. 423 / KMK.06 / 2002 on public accounting services (DepKeu, 2003). The experience and understanding of an auditor about the type and characteristics of the fraud will be helpful in terms of arranging and conducting audit procedures. There is a tendency of the parties who present financial statements to hide the fraud that occurs. Because of these reasons, auditors who truly experienced in accordance with the inspection duties are needed.
Research conducted by Taufik (2008), Nasution and Fitriany (2012) and Anggriawan (2014) state that audit experience significantly affects the ability to detect fraud. Auditor with high working experience will have advantages in detecting fraud, understand mistakes and seek the causes of fraud (Indri, 2005). Tirta and Sholihin (2004) state that experience of the auditor will assist the auditor in increasing knowledge about errors and fraud. An experienced auditor is the auditor with the ability to detect, understand and search the causes of fraud, so that the resulting audit quality would be better than an inexperienced auditor (Bawono and Singgih, 2010). One indication of good audit quality is fraud can be detected during audit process. Therefore, it can produce high quality of audit results.

In doing audit, time pressure is a regular characteristic of the environment faced by auditors. According to Lopez and Peter (2011) in Nasution and Fitriany (2012) states in the first quarter of beginning period means it was the busy season, the auditor are required to complete some inspection cases so that resulted fatigue and decreased auditor in the auditor's ability to detect fraud.

An auditor is not only prosecuted to have experience as requirement and time pressure that will affect in their job but the auditor is also required to have two basic characters or nature to be possessed by an auditor. There are a professional skepticism and independence. A professional standard of public accountants defines professional skepticism as auditor’s attitude that includes a questioning mind always and evaluates critically on audit evidence (IAI, 2001). Research Beasley et al, (2001) based on AAER (Accounting and Auditing Enforcement Releases) states that one causes of auditor failure in detecting fraud is the low level of professional skepticism that owned by the auditor. This statement is supported by Carpenter et al. (2002) and Nasution and Fitriany (2012) revealed that auditor will be able to better assess the existence of fraud in the audit planning if the auditor is more skeptical. Therefore, it will lead auditors to improve the detection of fraud in the next stages of audit. This is also supported by Januarti (2011)
that auditors must have skeptical attitude to decide or determine the extent of the accuracy and reliability of the evidence and information from the client in providing an opinion on the fairness of the financial statements.

Beside professional skepticism, the independence of the auditor is also required to detect fraud and error in financial statement. It is observed in the form of auditor honesty in considering various facts which met in the audit. The auditor must be independence because it influenced on ability to detect fraud or error. It also supported by Yunintasari (2010) that independence has an influence on the detection of fraud in the financial statements. According to Arens and Loebbecke (2009), auditors must have ability to understand the criteria and be able to determine the amount of evidence is needed to support the conclusions to be drawn. An auditor needs to have independent mental attitude. Even the auditor is expert, it would be useless in collecting information if they do not have mental attitude. The information used to make decision is bias.

According to Fahmi (2008) fraud is an intentional acts that done for personal purposes or others. It deliberate act that caused losses for a particular party or agency. As the existence of fraud, auditor needs to have high audit experience and maintain professional skepticism and independence. Moreover, it also needed auditors who able maintain time pressure properly without decrease the audit quality where indicator of good quality is financial statement free from misstatement either error or fraud. Therefore, auditor must increase their ability to detect misstatement fraud because auditor has big responsibility and trust from user on audited financial statement.

Therefore, researcher is motivated to conduct this research because it is quite important to know what factors the most influence the auditor's ability to detect fraud. It is also to find out how big the independent variables affect the dependent variable.
Based on the description that has been said researchers interested in conducting research with the title: “The Influence of Audit Experience, Time Pressure, Professional Skepticism and Independence toward Auditor’s Ability to Detect Fraud (Empirical Study on Public Accounting Firm in Jakarta)”.

1.2 Problem Identification

Fraud is an intentional act that is done for personal purposes or others. It deliberate act that caused losses for a particular party or agency. Frauds happen and grow in many ways. However, auditors have limitations in detecting fraud. Each auditor has different capabilities in detecting fraud due to several factors such as difference levels of audit experience, difference of attitude when auditor faced time pressure in audit activity, difference professional skepticism and difference of independence attitude. Based on above, researcher wants to know the influence and the most factors that influence to auditor’s ability to detect fraud.

1.3 Statement of Problem

Based on the background of study and problem identification, problem formulations in this research are:

1. Does audit experience have significant influence toward the auditor's ability to detect fraud?
2. Does time pressure have significant influence toward the auditor's ability to detect fraud?
3. Does professional skepticism have significant influence toward the auditor's ability to detect fraud?
4. Does independence have significant influence toward the auditor's ability to detect fraud?
5. Which variable has the most dominant influence on the auditor's ability to detect fraud between audit experience, time pressure, professional skepticism and independency?
1.4 Research Objectives

In accordance with the problem identification, this research aims:

1. To analyze and prove the influence of audit experience toward auditor’s ability to detect fraud.
2. To analyze and prove the influence of time pressure toward auditor’s ability to detect fraud.
3. To analyze and prove the influence of professional skepticism toward auditor’s ability to detect fraud.
4. To analyze and prove the influence of independence toward auditor’s ability to detect fraud.

1.5 Research Benefits

The benefits of this research are as follows:

1. For the Public Accounting Firm (KAP)

This research may provide empirical evidence regarding whether there is any influence between the variables of audit experience, time pressure and professional skepticism and independence towards auditor’s ability to detect fraud. It is also provide recommendation for the public accounting firm to determine what action should be done in improving the ability of auditors to detect fraud.

2. For External Auditor

This research may provide an understanding and awareness about the influence of audit experience, time pressure, professional skepticism and independence of the auditor's ability to detect fraud.

3. For Academic

This research may provide ideas for future research development as a reference for other researchers who research the same things. Moreover, it also as a means to broaden and contribute more knowledge about the
attitudes and behaviors that must be owned by an auditor in performing audit assignments, particularly those related to fraud detection.

1.6 Scope and Limitation of Study

Based on the background of the problems identification above, scope and limitation in this research is about audit which is limited to the influence of the five variables used. There are auditor experience, time pressure, professional skepticism, independence and auditor’s ability to detect fraud. This research focused on the level of significant or not significant the influence of every independent variable toward dependent variable in public accounting firm in Jakarta.
CHAPTER II

LITERATURE REVIEW

2.1 Theoretical Review

2.1.1 Fraud

According to Johnstone et al. (2014), fraud is an intentional act involving the use of deception that results in a material statement of the financial statement. There are two types of misstatement are relevant to auditor consideration fraud:

- Misstatement arising from misappropriation of assets

Asset misappropriation occurs when employees are:

1. Gain access to cash and manipulate accounts to cover cash thefts.
2. Manipulate cash disbursement through fake companies.
3. Steal inventory or other assets and manipulate the financial records to cover up the fraud.

- Misstatement arising from fraudulent financial reporting

Three common ways in fraudulent financial reporting include:

1. Manipulation, falsification or alteration of accounting records or supporting documents.
2. Misrepresentation or omission of events, transaction or other significant information.
3. Intentional misapplication of accounting principles.

It is also supported by Fullerton and Durtschi (2004) in their literature state that the symptoms of fraud can be categorized. There are two categorize symptoms of fraud as follows:
1. Symptoms of fraud related to the corporate environment.
2. Symptoms related to financial records and accounting practices.

A Statement on Auditing Standards No. 99 AU section 316 states that there are three conditions lead to occurrence of fraud:

1. Incentive or pressure is the motivation for perpetrators of fraud to commit fraud.
2. The chance or opportunity is supports the offender to commit fraud.
3. Rationalization is the justification for the behavior of cheating by those who commit acts of such fraud.

2.1.2 Auditor’s Ability to Detect Fraud

The auditor's ability to detect fraud is the quality of an auditor to explain lack of reasonable about financial statements presented by companies with identifying and proving the fraud (Nasution and Fitriany, 2012).

The ability to detect fraud means the process of finding or determine an illegal act that cause deliberate of misstatements in financial reporting. The ways used to detect fraud is look at the signal or red flags of potential fraudulent action. The signs of indicator fraud divided into two. There are fraud from inside and outside company. The signs of fraud comes from inside company are from aberration by changing production report, change records to conceal illegal transactions and the removal of records to prove manipulation and others. Meanwhile, signs of fraud comes from outside the company include excess loading and material services, the wrong bill sent to the wrong company as a result of forgery invoices, lack of supporting evidence for a payment of goods and services and others (Widyastuti, 2009).
Fraud detection includes the identification of indicators fraud that requires follow up auditor to conduct an investigation. Koroy (2008) states that fraud detection is not an easy task carried out by the auditors. On the available literature, there are four factors causes of difficult fraud detection that produced the auditor failed in an attempt to detect.

There are some causes factors:

a. Characteristics of fraud
b. Auditing standards regarding the detection of fraud
c. Audit work environments that reduce audit quality
d. Methods and audit procedures are not effective in detecting fraud

2.1.3 Audit Experience

The experience is a process of learning and growth potential for the development of good behavior from the formal and non-formal or could be interpreted as a process that brought a person to a pattern of behavior is higher. A study is also included a change of a relatively precise behavior that caused experience, understanding and practice (Asih, 2006). According Priscilla (2004) in Taufik (2008), work experience is an important factor in predicting and detecting the performance of auditors because auditor who more experienced has a high accuracy to misstatement than auditor who lacked or inexperienced.

Colbert (1990) in (Halim 2015) observed that the inexperienced auditor will do judgment on higher error rate compared with an experienced auditor. In line with the research, Tubbs (1992) revealed the results are consistent with results of previous studies that an experienced auditor is able to remember more mistakes and less number of mistakes made, as well as an experienced auditor is able to remember more mistakes are not uncommon. Meanwhile,
Libby and Frederick (1990) found that the experience and ability possessed by an auditor would lead them to explain the audit findings. This means that the characteristic experience of auditors contributes fairly high on the ability of auditors.

2.1.4 Time Pressure

Time pressure is a regular character of the environment faced by auditors. De Zoort (1997) describes time pressure as a prevalent feature in modern accounting environments and asserts that amongst all of the different pressure types, time pressure has been the most widely studied in accounting research. Solomon and Brown (1992) distinguish between two general types of time pressure that may arise for auditor in a typical audit setting. The first is pressure related to time budgets and the second comes from time deadlines. Time budget pressure stems from the need to minimize overall audit hours, without regard to the actual date that the work is done, whereas time deadline pressure entails the need to complete a task by a specific point in time (Kelley et al., 1999). Research has shown that accounting professionals experience both forms of pressure (De Zoort, 1997).

McDaniel (1990) investigated the effects of time pressure on auditors’ efficiency and effectiveness while performing audit program tests of inventory under four levels of time pressure. Findings revealed a main effect for time pressure such that as time pressure increased, participants exhibited behavior that was more efficient, but less effective. The auditor must be able to set time budget in conducting an audit to detect fraud. Auditors who feel burdened because unrealistic time budget may be easily believe the information and statements given by client. Despite, auditor who is under time budget pressure must be careful in checking the report, the information presented and a statement by the client. It is not taken for granted but it should be investigated the truth.
Someone who works in the time pressure will be reduced level of careful compared to those who work without pressure. Research by Braun (2000), illustrates one effect of time pressure on the performance auditors in fraud detection, Braun pointed that audits are implemented within a multi-task environment in which the auditor working under time pressure, some tasks will be prioritized compared to other tasks. Braun tested the hypothesis that when the time pressure improved multi-task environment, the performance of tasks that the lower or subsidiary (sensitivity to cues cheating) will be decreased while the dominant task performance (documented proof) will remain changed. The results showed an auditor who is under time pressure more will be less sensitive to cues so that less fraud perhaps to be able to detect fraud. Thus, the auditor may be lost evidence would affect the results of the audit. Auditors are required to be able to work under time pressure without prejudice quality of work but in reality not all auditors capable of doing. Despite working under time pressure an auditor must be able to detect fraud and work professional and act according to prevailing standards.

Auditors are not only required to work professionally but it must also comply with the budget set time. A limited time budget of course a separate pressure for auditors (Prasita and Adi, 2007). In research Florensia (2012) said that time budget pressure gives poor results for the performance of auditors. Auditors tend to believe information and statements auditee because work under time pressure is tight and stiff.

2.1.5 Professional Skepticism

Professional skepticism is a critical component of audit practice and current auditing standards direct auditors to remain skeptical throughout the duration of each audit engagement (AICPA, 2002) in (Robinson, 2011).
Center for Audit Quality (CAQ), in its 2010 report on fraud describes professional skepticism as follows:

- Skepticism involves the validation of information through probing questions, critical assessment of evidence, and attention to inconsistencies.
- Skepticism increases not only the likelihood that fraud will be detected, but also the perception that fraud will be detected, which reduces the risk that fraud will be attempted.

According to (IAS 240) in Johnstone et. al (2014) describes professional skepticism is an attitude that includes a questioning mind and a critical assessment of audit evidence. Professional skepticism requires an ongoing questioning of whether the information and audit evidence suggests that material statement due to fraud may exist. Hurtt (2010) identifies six specific dimensions of professional skepticism, which are: 1) a questioning mind, 2) suspension of judgment, 3) search for knowledge, 4) interpersonal understanding, 5) self-esteem, 6) autonomy.

Fullerton and Durtschi (2004) found that auditors who have high attitude of professional skepticism will make them always look for more information and more significance than the auditor who had lower attitude of professional skepticism. This resulted auditor who has a high level of professional skepticism will able to detect fraud because they own more additional information.

2.1.6 Independence

According to William C. Boynton and Raymon N. Johnson (2006), independence is the cornerstone of the auditing profession. It means that the auditor is neutral about the entity and objective. The public can place faith in the audit function because an auditor is impartial and recognizes an obligation for fairness. In line with Bawono and Singgih (2010) independence is free and impartial
attitude which is owned by the auditor relating to the audit assignment.

According to Arens (2009), independence is not an impartial perspective on the implementation of the testing, evaluation of the results of examination and the preparation of audit reports. Elements of the independency public accounting are as follows:

1. Public confidence in the integrity, objectivity and independence of public accountants from other parties.
2. Trust public accountant on them self that is their professional integrity.
3. The ability of CPAs increases the credibility of the statement on the financial statements.

From the above definition can be concluded on the definition of independency public accounting is an attitude of mind and mental from public accountants who is honest and experts, free from persuasion, influence and control from other parties in carrying out the planning, inspection, investigation and reporting of test results.

According to the ethical rules of public accounting rules compartment 101 in carrying out their duties, members of the public accounting firm must always maintain an independent stance in providing professional services as stipulated in standard professional public accountant set by IAI. The mental attitude of independence should include independent in fact and appearance.

According to Halim (2001) in Matondang (2010) there are three aspects of the independence of the auditor is as follows:

1. Independence in fact is an auditor must have a high honesty.
2. Independence in appearance is the views of others toward themselves auditor respect to conducted the audit. Auditors should maintain its position in a way so others will believe the attitude of independence and objectivity.
3. Independence in competence is closely related to the competence or the ability of auditors to carry out and complete the task.

According to Alim et al, (2007) the definition of independence in CPA Handbook by EB Wilcox is an important auditing standards because independent accountant’s opinion aims to increase the credibility of financial statements presented by management. If the accountant is not independent towards client, then auditor opinion would not provide any additional information for support evidence. Alim, et al (2007) which proves that independence significant effect on audit quality where a good indication of the quality audit is if fraud exists in the audit can be detected. The results of good audit quality can be used as a source of information and trustworthy to users of examination results.

2.2 Previous Research

There are several previous research that discuss the auditor's ability to detect fraud is accompanied by a variety of factors that influence it. Based on research conducted by Muhammad Yusuf Aulia (2013) with the title "The Effect of Experience, Independence and Professional Skepticism towards Ability of Auditor in Detecting Fraud", the results showed that experience, independence and auditor professional skepticism have positive significant effect on fraud detection. This research was done at the public accountant office in Jakarta. The sampling method used convenience sampling techniques. To test the hypothesis test used multiple regressions. Based on multi regressions test, the most dominant variable is auditor professional skepticism.

Prior research conducted by Eko Ferry Anggriawan (2014) with the title of “The effect of work experience, professional skepticism and time pressure towards the ability of auditors to detect fraud”. The purpose of the research is to know about work experience, professional skepticism and time pressure towards auditor’s ability to detecting fraud. The population in this
research are all independent auditor in DIY. Data collection techniques in
this study are using questionnaires. Sampling technique was used
convenience sampling. These results indicate that work experience and
professional skepticism have positive effect towards auditor’s ability to
detecting fraud. Meanwhile, time pressure has negative effect towards
auditor’s ability to detecting fraud. Work experience, professional
skepticism and time pressure have simultaneous effect towards auditor’s
ability to detecting fraud.

Then, the research conducted by Nasution and Fitriany (2012) with the
title of “The effects of workload, audit experience, personality type
towards professional skepticism and the ability of auditors to detect
fraud”. This study was aimed to examine the effect of workload, audit
experience and types of personality to professional skepticism and fraud
detection ability of external auditors. Respondent of this research was
obtained from 87 auditors who work in public accounting firm in Jakarta.
This research indicates that the workload negatively affect the increase in
the auditor's ability to detect symptoms of fraud, while the audit
experience and professional skepticism proved to be a positive influence
on the increase in the auditor's ability to detect symptoms of fraud.

Jordan Matondang (2010) conducted the research with the title of “The
influence of audit experience, independence and professional expertise to
the prevention and detection of fraudulent financial statement
presentation.” Data of this research is primary data collected from the
public accounting firm in Jakarta. The statistical method used is multiple
regressions. Sampling method used convenience sampling. The result of
this research is significant influence of audit experience, independence and
professional expertise to the prevention and detection of fraudulent
financial statement presentation.

The research was conducted Widyastuti (2009) with the title of “The
Effect of Competence, Independence, Professional Skepticism towards
Auditor’s Ability to Detect Fraud’. The results from this study showed that
competence, independence, professional skepticism have significant effect on auditor’s ability to detect fraud.

Table 2.1: Previous Research

<table>
<thead>
<tr>
<th>Researcher</th>
<th>Year</th>
<th>Variables</th>
<th>Results</th>
</tr>
</thead>
<tbody>
<tr>
<td>Muhammad Yusuf Aulia</td>
<td>2013</td>
<td>Independent: 1. Experience, 2. Independency, 3. Professional Skepticism</td>
<td>The results from this research is: 1. Experience, independence and auditor professional skepticism have significant effect on fraud detection. 2. The most dominant variable is auditor professional skepticism.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dependent: 1. Ability of Auditor in Detecting Fraud</td>
<td></td>
</tr>
<tr>
<td>Eko Ferry Anggriawan</td>
<td>2014</td>
<td>Independent : 1. Work Experience, 2. Professional Skepticism, 3. Time Pressure</td>
<td>The results indicate that: 1) Work experience has a positive effect on auditor’s ability to detect fraud. 2) Professional skepticism has a positive effect on auditor’s ability to detect fraud. 3) Time pressure has negative effect on auditor’s ability to detect fraud. (High of time pressure will decrease auditor’s ability to detect fraud) 4) Work experience, professional skepticism and pressure time have the simultaneous effect on auditor’s ability to detect fraud.</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Dependent : 1. Auditor’s Ability to Detect Fraud</td>
<td></td>
</tr>
<tr>
<td>Fitriany</td>
<td>2012</td>
<td>Independent : 1. Workload, 2. Audit Experience, 3. Personality Types</td>
<td>The test results indicate: 1. The workload negatively affect the increase in the auditor's ability to detect symptoms of fraud 2. The audit experience</td>
</tr>
<tr>
<td>Researcher</td>
<td>Year</td>
<td>Variables</td>
<td>Results</td>
</tr>
<tr>
<td>--------------------</td>
<td>------</td>
<td>---------------------------------------------------------------------------</td>
<td>---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Jordan Matondang</td>
<td>2010</td>
<td>Detect Fraud</td>
<td>and professional skepticism proved to be a positive influence on the increase in the auditor's ability to detect symptoms of fraud.</td>
</tr>
<tr>
<td>Widyastuti</td>
<td>2009</td>
<td>Competence, Independence, Professional Skepticism</td>
<td>The result of this research is: 1. There is significant influence of audit experience, independence and professional expertise to prevention and detection fraudulent financial statement.</td>
</tr>
</tbody>
</table>

**Source:** Data adapted from various reference

### 2.3 Theoretical Framework

The theoretical framework is a tool for analyzing a research concept. This research analyzes the influence of audit experience, time pressure, professionalism skepticism and independency towards auditor’s ability to detect fraud. Audit experience, time pressure, professionalism skepticism and independence are the independent variable. Auditor’s ability to detect fraud is the dependent variable.

The theoretical framework in this study are presented in Figure 2.1
Figure 2.1
Theoretical Framework

- Relationship between Audit Experience and Auditor’s Ability to Detect Fraud

Someone who has a high working experience will have advantages in detecting errors, understand mistakes and seek to the causes of errors (Indri, 2005). Tirta and Sholihin (2004) stated that the experience of the auditor will assist the auditor in increasing knowledge about errors and fraud. An experienced auditor is the auditor is able to detect, understand and even search for the causes of the rise of fraud, so that the resulting audit quality would be better than an inexperienced auditor (Bawono and Singgih, 2010) in (Nasution and Fitriany, 2012).

The number of audits task that have been done and duration of audit assignment conducted by an auditor, it will affect to experience owned by an auditor. Under this condition, the auditor will be more confident detecting fraud and error in financial statements. Burnaby, et al. (2011) state that auditors are required to have many practical experiences in auditing especially in collecting and assessing audit evidence. Auditors who have different levels of experience, it will be also different levels
of knowledge owned in detecting fraud and error (Herawati, 2014). Research conducted by Taufik (2008), Nasution and Fitriany (2012), Aulia (2013) and Anggriawan (2014) states that the audit experience significantly affects the ability to detect fraud. From the above explanation, it can be the formulation of hypotheses as follows:

**H₁₀**: Audit experience has significant effect toward auditor’s ability to detect fraud.

**H₀₁**: Audit experience has not significant effect toward auditor’s ability to detect fraud.

- **Relationship between Time Pressure and Auditor’s Ability to Detect Fraud**

Time pressure is a regular character of the environment faced by auditors. The time budget pressure, which emerges because of the deadline or tight time budget in doing audit for detect the fraudulence. According Heriningsih (2001), time pressure has two dimensions, they are time budget pressure (a condition where an audit is asked to make efficiency on arranged time budget, or time limitation in tight budget) and time deadline pressure (a condition where an auditor is asked to finish his audit task on time). Waggoner and Cashell (1991) state that in conducting audit process, an auditor should consider the availability of time and budget, which will create time pressure.

An unrealistic time budget pressure, it can lead auditor may easily believe the information and explanations presented by the auditee. Estimating fraud that might occur, auditor can carefully in every job and gather audit evidence a lot to be able to detect cheating on report presented. The majority of investors surveyed wanted auditor to provide reasonable assurance free from all kinds of misstatements either material errors (unintentional misstatements) and fraud (Koroy, 2008). From the above explanation, it can be the formulation of hypotheses as follows:
\( H_0 \): Time pressure has not significant effect toward auditor’s ability to detect fraud.

\( H_1 \): Time pressure has significant effect toward auditor’s ability to detect fraud.

- **Relationship between Professional Skepticism and Auditor’s Ability to Detect Fraud**

  Professional skepticism is defined as an attitude that is not easy to believe the audit evidence presented by management, an attitude that is always questioning and critically evaluating audit evidence. Professional skepticism is very important for the auditor to obtain solid information, which will be the basis of relevant audit evidence that can support the delivery of an opinion on the fairness of the report finance. In research conducted by Aulia (2013) about the influence experience, independence and professional skepticism auditors in detecting fraud, where the research results stated that professional skepticism auditor significant and positive impact on the detection of fraud. Carpenter et al. (2002) state that the need for increased skepticism stems from the view that to detect fraud, the auditor must, in the planning phase of an audit engagement, believe in the possibility that it exists. This more skeptical attitude or belief in the possibility of fraud should lead auditors to assess a higher initial likelihood that fraud exists, which should in turn, lead to the development of an audit program that is more likely to detect fraud.

The inability of auditors to detect fraud and error financial report is a reflection of the lack of professional skepticism owned auditor. As well as the financial scandals in the case of Moral Hazard in the United States, where there is manipulation of profit in order to be able to attract investors. In Indonesia, that is cases of PT. Telkom. SEC (authority’s largest stock market in the US capital) cannot acknowledge the financial statements audited by KAP Eddy Pianto and
colleagues, so it is necessary to re-auditing. From the above explanation, it can be the formulation of hypotheses as follows:

\[ H_{a3} : \text{Professional Skepticism has significant effect toward auditor’s ability to detect fraud.} \]

\[ H_{03} : \text{Professional Skepticism has not significant effect toward auditor’s ability to detect fraud.} \]

**Relationship between Independence and Auditor’s Ability to Detect Fraud**

Besides an attitude of professional skepticism owned by auditor is high, auditor is also expected to maintain independence in conduct audits. Mulyadi (2002) in Herawati (2014) defines independence as state free from influence, not controlled by the other party, not dependent on others. Independence also is interpreted as an attitude free from bias. Independence auditor is divided into two, namely independent in fact and independence in appearance.

In the detection of fraud and error financial statements, the auditor is sometimes not easy to maintain independence. It is caused by many factors such as the business relationship with the client, and the competition among other public accounting firm. Auditors who maintain independence will be gain the trust of other parties or communities so that the audited financial statements would be considered impartial or not deviate. From the above explanation, it can be the formulation of hypotheses as follows:

\[ H_{a4} : \text{Independence has significant effect toward auditor’s ability to detect fraud.} \]

\[ H_{04} : \text{Independence has not significant effect toward auditor’s ability to detect fraud.} \]
CHAPTER III

RESEARCH METHODOLOGY

3.1 Research Method

Based on the background and the formulation of the problem that has been presented, the researchers will test whether there are audit experience, time pressure, professional skepticism and independence have influence on the auditor's ability to detect fraud on the public accounting firm in Jakarta.

In this research, the researcher used the quantitative approach with survey research methodology. A purpose of research to be used is descriptive analysis method that aims to explain the variables examined in a situation. The data will be used in the research is the primary data. Primary data refers to information obtained first hand by the researcher on the variables of interest for the specific purpose of the study (Sekaran, 2013). Sources of data for this research were obtained from auditors who work in public accounting firm in Jakarta. Data collection will be conducted using the questionnaire and will be filled by an auditor who has been elected to the respondents in this research. Data processing will be done in two applications. There are Microsoft Excel and Statistical Package for the Social Science (SPSS 20.0).

3.2 Research Instruments

According Sekaran (2013), variable is anything that can differentiate or bring variation in value. In this research, there are two types of variables, dependent and independent variables.

In this research, researcher measures all variables using Likert Scale. Below are scales of assessment:

- Strongly agree : Score 5
- Agree : Score 4
1. The Dependent Variable

The dependent variable is the variable that is a major concern of researchers. In this study, the focus is the auditor's ability to detect fraud \((Y)\). This research used instrument which adopted from Ramaraya (2008) and Herman (2009). In addition, more questions are adopted from (Suraida, 2005 in Fitriany, 2012). There are some indicators of auditor’s ability to detect fraud:

1. Understanding the structure of internal control
2. Understanding type of fraud
3. Carefully assessment
4. The adequate of the auditor ability
5. Identification indicators of fraud

2. The Independent Variables

Independent variables are variables that affect the dependent variable, in other words, the dependent variable is determined by the independent variable. In this research, there are four (4) variable considered several factors that affect that experience auditor (\(X_1\)), time pressures (\(X_2\)), professional skepticism (\(X_3\)) and independence (\(X_4\)).

a. Auditor Experience

This research used instrument which developed by the length of work experience as an auditor (Suraida, 2005). It also used instrument which adopted by (Asih, 2006). There are some indicators of audit experience:

1. Made Decision
2. Intensity of task and development career
3. Work ability
4. Length of working
b. Time Pressure

This research used instrument which developed by Nugraha (2012). There are two indicators of time pressure:

1. Auditor attitude in use time.
2. Auditor attitude in decreasing audit quality.

c. Professional Skepticism

This variable measured using instrument which developed by HEP (Hurtt, Eining, and Plumlee, 2003) which is used in research Durtschi & Fullerton, (2004), Noviyanti (2008) and Supriyono (2014). Model HEP measured of professional skepticism by six characteristics. The six characteristic of professional skepticism are:

1. A questioning mind
2. The suspension of judgment
3. A search for knowledge
4. Interpersonal understanding
5. Self-confidence

d. Independence

This variable measured using instrument which developed by Mautz dan Sharaf (1980) which is used in research Sawyer (2006) and Aulia (2013). There are 3 indicators of independence:

1. Independence in audit program
2. Independence in verification
3. Independence in reporting
3.3 Sampling Design

This part is explained on matters relating to population and sample. Specifically, it explains what the research population, the number of members of the population, a large sample is taken and the basis of its determination, the sampling method and sample location.

Population refers to the entire group of people, events, or things of interest that researchers wish to investigate (Sekaran, 2013). In this research, the population is all auditors in the public accounting firm in Jakarta because Jakarta including major provinces in Indonesia and it has many public accounting firm. The sample is representative of the population in part or to be studied. A selected sample of the population is considered to represent the existence of a population.

In this research, sampling conducted by the non-random sampling technique. This research used a convenience sampling that set of samples with easily. Convenience sampling is most often used during the explanatory phase of the research project and is perhaps the best way of getting some information quickly and efficient (Sekaran, 2013). This method is used because researcher did not have exact data on number auditor in public accounting firm in Jakarta. The other considerations are location approximate, time, workforce, and budget consideration.

According to (Tabachnick & Fidel, 1996) to determine the number of samples in a research using regression analysis is the rules of thumb formula. The formula rule of thumbs according to Tabachnick is \( n \geq 50 + 8 \times (m) \) where "m" is the number of independent variables.

Based on the calculation rules of thumbs by Tabachnick is 50 + 8 (4) the number of samples that must be met is 82 or greater. So, the minimum sample size in this research was 82. To get a response rate of over 80%, the number of questionnaires distributed to respondents was 103 questionnaires. It is based on considerations in determining the response rate is large enough for researcher to avoid the possibility of not returning the questionnaire or incomplete filling.
3.4 Data Collection Method

Data collection methods applied in this research is:

1. Review of the literature (Library Research)

   Review of literature is the efforts made by researchers to collect and compile information that is relevant and appropriate to the topic or issue that will be or are being investigated. Information can be obtained by collecting, reading, and studying the written sources such as scientific books, research reports, as well as other references.

2. Review of the field (Field Research)

   Review of the field conducted in this research is survey method. It is a method that uses a list of written questions or the questionnaire as a research instrument that is subsequently distributed to the respondents. The questionnaire contains questions related to the influence of auditor experience, time pressure, professional skepticism and independency toward the auditor's ability to detect fraud. Then the respondents were asked to answer the questions and return it directly to the researcher. Before continue to the analysis, questionnaires condition will be selected in advance so that questionnaires were incomplete answer were not included in the analysis.

3.5 Data Analysis Method

3.5.1 Analysis Descriptive Statistics

   Descriptive statistical analysis is the analysis that briefly describes the characteristic of variable in the research. Variable descriptive statistic of research related to the respondent’s demographic divided into several categories such as gender, education, position, work experience and age. The picture can provide information on the characteristics of a group and provide systematic information on various aspects of the sample.
Analysis tools used in the descriptive statistical tests include the maximum, minimum, average (mean), variance and standard deviation. Range is the measure of dispersion. It is simply the difference between the largest and smallest value. Minimum is the smallest value. Maximum is the largest value. Mean is one of common indicator for central tendency which is sum of data from questionnaire observed divided by the total number of respondents. Variance measures the dispersion of data from the mean. Whereas, the standard deviation is square root of variance; indicates how close the data are to the mean.

3.5.2 Quality Data Test

3.5.2.1 Validity Test

Validity test used to measure whether the questionnaires legitimate and valid. A questionnaire is said to be valid if the questions on the questionnaire were able to uncover something that would be measured by the questionnaire (Ghozali, 2009). In this research, researcher used Pearson Correlation in validity test. In determining whether the statement of questionnaire is valid or not, researcher can made decision based on these criteria:

The first criteria of validity test using Pearson Correlation in this research is:

a. If the significant value < 0.05. Then the statement is declared valid.

b. If the significant value > 0.05. Then the statement is declared invalid.

The second criteria of validity test using Pearson Correlation in this research is:

a. If the Pearson Correlation value (r value) > (r table) which is depend on the number of sample. Then the statement is declared valid.
b. If the Pearson Correlation value (r value) < (r table) which is depend on the number of sample. Then the statement is declared invalid.

3.5.2.2 Reliability Test

The next stage after the test of validity is reliability test. Reliability test conducted to test the consistency and stability of a scale measuring means measuring the same subject group will give the same results with measurements several times during the aspect being measured does not change. This study is using Cronbach Alpha test. Based on the basis of the decision as follows:

a. If Cronbach's Coefficient Alpha > 0.6 then declared reliable
b. If Cronbach's Coefficient Alpha < 0.6 then declared unreliable

3.5.3 Classic Assumption Test

3.5.3.1 Normality Test

Normality test is performed to determine that the research data have a normal distribution. Testing is done by Graphic Normal P-Plot of Regression Standardized Residual and looking at the significance of Kolmogorov Simirnov value, with the following criteria:

- Criteria for Graphic Normal P-Plot of Regression Standardized Residual:

If the points all lying on or near the straight line drawn through the middle half of the points. It means normally distributed.

- Criteria for Significance of Kolmogorov Simirnov Value:

a. If Kolmogorov-Simirnov < 0.05 then the data distribution is not normal
b. If Kolmogorov-Simirnov > 0.05 then the data distribution is normal
3.5.3.2 Multicollinearity Test

Multicollinearity testing conducted to test whether there is a correlation between the independent variables. Testing is done by looking at the value of VIF (Varian Inflection Factor) and Tolerance, with the following criteria:

- If VIF > 10 then there is multicollinearity
- If VIF < 10 then there is no multicollinearity
- If Tolerance > 0.10 then there is no multicollinearity
- If Tolerance < 0.10 there is multicollinearity

3.3.4.2 Heteroscedasticity Test

Heteroscedasticity testing is performed to determine whether the data used in this study has a variance that must be homogeneous (not heterogeneous). Heteroscedasticity test aims to test whether the models regression occurred inequality variance from residual of one observation to one observation to another. If the variance of the residuals other observations fixed then it called homoscedasticity and if it is different called heteroscedasticity. A good regression model is that homoscedasticity or if there is heteroscedasticity.

For detect the existence of heteroscedasticity, it can determine by looking at the graph plot between the predicted value of the variable bound (ZPRED) with residual (SRESID). If the graph plot shows a wavy pattern of dots or widened then narrows, it can be concluded that there has been heteroscedasticity. However, if there is no clear pattern, fiber points spread above and below the number 0 on the Y axis, it does not occur heteroscedasticity. However, it can cause misunderstanding to read the graph, so there is another way to test heteroscedasticity. Gletsier Test is done by regression the absolute residuals with each independent variable. Criteria as follows:
a. If sig of t <0.05 then there is heteroscedasticity
b. If sig of t > 0.05 then there is no heteroscedasticity

3.5.4 Hypothesis Testing

3.5.4.1 Multiple Regression Test

Multiple regression is a regression analysis to explain the relationship between the response variable (dependent variable) in this study is auditor’s ability to detect fraud (Y) with the factors that affect more than one predictor (independent variable) that audit experience (X1), time pressure (X2), professional skepticism (X3), independence (X4). Multiple linear equation form is:

\[ Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_4 + \epsilon \]

Y : Auditor’s Ability to Detect Fraud
\( \alpha \) : Constant
\( \beta_1, \beta_2, \beta_3, \beta_4 \) : Regression Coefficient

X_1 : Audit Experience
X_2 : Time Pressure
X_3 : Professional Skepticism
X_4 : Independence
\( \epsilon \) : Standard Error

3.5.4.2 Determinant Coefficient Correlation (R^2)

The coefficient of determination aims to measure how far the ability of the model can explain the variation of the dependent variable. In the first of hypothesis testing, coefficient seen from the value of R-Square (R^2) to determine how far the independent variable that is audit experience, time pressure, professional skepticism and independency towards auditor's ability to detect
fraud. \( R^2 \) has a value between 0 to 1 intervals \( (0 \leq R^2 \leq 1) \). If the value of \( R^2 \) greater value (close to 1) means the independent variables can provide almost all the information needed to predict the dependent variable and the prediction’s made is more accurate. Whereas if \( R^2 \) small value means the ability of independent variables in explaining the dependent variable is very limited (Ghozali, 2009).

In the second of hypothesis testing, the coefficients of determination seen from the value of Adjusted R-Square. It needed because fundamental weakness of using \( R^2 \) is biased to the number of independent variables were entered into the model. Every additional one independent variable, the \( R^2 \) would rise no matter whether these variables significantly influence the dependent variable. Unlike \( R^2 \), Adjusted R-square value can go up or down when one independent variable is added to the model (Ghozali, 2009). Therefore, Adjusted R-Square is used when evaluating multiple linear regression models.

### 3.5.4.3 Individual Test (T-Test)

The t-test was conducted to determine the effect of each independent variable on the dependent variable. Ghozali (2012) states that the statistical test t basically done to show how much influence an individual independent variable on the dependent variable. The t-test is done by comparing the value of the significance of each variable in the regression analysis results output by 0.05 (a significance level of \( \alpha = 5\% \)). Testing criteria that will be used are:

a. If the value of the significance of each variable \( < 0.05 \), \( H_0 \) is rejected. It means the independent variable (X1, X2, X3 and X4) affect the dependent variable (Y) partially.
b. If the value of the significance of each variable > 0.05, $H_0$ is accepted. It means the independent variable (X1, X2, X3 and X4) does not affect the dependent variable (Y) partially.
CHAPTER IV

ANALYSIS OF DATA AND INTERPRETATION OF RESULTS

4.1 Data Analysis

This research was conducted on auditors who work in public accounting firm in Jakarta. In this research, auditors who participated consist of managers, assistant manager, senior auditors and junior auditors.

The data collection is carried out through research questionnaires. The questionnaires were distributed online. Researcher made the questionnaire using Google Form. There will be a link or URL for the questionnaire. Researcher spread the URL through e-mail and broadcast to auditor’s group of public accounting firm. Using online questionnaire, auditors can directly fill the questionnaire through their PC or Smartphone. It will be easier for the respondents since auditors had limited time during the beginning of peak season.

The distribution of questionnaire is conducted from November 2015 until December 2015. The questionnaires distributed to public accounting firms both Big four and non-Big four group. There are Deloitte, PWC, KPMG, EY, RSM Indonesia, Kreston Indonesia, Grant Thornton, BDO and PKF.

The sampling technique used by researcher is convenience sampling. Based on these techniques, it obtained a sample 85 respondents but some of the questionnaire result cannot be processed because it did not fulfill the standard. Some questionnaires cannot be processed is 3 or 3%. There are also some questionnaires are not returned as much as 18 or 17%. Thus, total questionnaire can be processed is 82 or 80 %. Researcher used SPSS (Statistical Product and Service Solution) 20.0 to analyze the data. A description of the sample data can be seen in Table 4.1.
Table 4.1: Sample and Response Rate

<table>
<thead>
<tr>
<th>Information</th>
<th>Total</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Distributed Questionnaires</td>
<td>103</td>
<td>100 %</td>
</tr>
<tr>
<td>The questionnaires collected</td>
<td>85</td>
<td>83 %</td>
</tr>
<tr>
<td>Questionnaires were not collected</td>
<td>18</td>
<td>17 %</td>
</tr>
<tr>
<td>Questionnaires cannot be processed</td>
<td>3</td>
<td>3 %</td>
</tr>
<tr>
<td>Questionnaires can be processed</td>
<td>82</td>
<td>80 %</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

4.1.1 Descriptive Analysis

4.1.1.1 Characteristic of Respondent

Characteristics of respondents were measured using a nominal scale that shows the absolute frequency and percentage of gender, last education, position, work experience and age from respondents. Respondents were used in this research is the auditors who work in Jakarta. On the characteristics of respondents, there were 82 respondents consists of auditors who can represent and be the respondent. Below is the characteristics of respondents are presented in the Table 4.2:

Table 4.2: Characteristic of Respondent

<table>
<thead>
<tr>
<th>Description</th>
<th>Frequency</th>
<th>Percentage (%)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gender</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Respondent</td>
<td>82</td>
<td>100</td>
</tr>
<tr>
<td>Male</td>
<td>31</td>
<td>38</td>
</tr>
<tr>
<td>Female</td>
<td>51</td>
<td>62</td>
</tr>
<tr>
<td><strong>Last Education</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Respondent</td>
<td>82</td>
<td>100</td>
</tr>
<tr>
<td>DIII</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td>S1</td>
<td>79</td>
<td>96</td>
</tr>
<tr>
<td>S2</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>S3</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Position</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Respondent</td>
<td>82</td>
<td>100</td>
</tr>
<tr>
<td>Junior Auditor</td>
<td>61</td>
<td>74</td>
</tr>
<tr>
<td>Senior Auditor</td>
<td>17</td>
<td>21</td>
</tr>
<tr>
<td>Assistant Manager</td>
<td>3</td>
<td>4</td>
</tr>
<tr>
<td>Manager</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Partner</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>Work Experience</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total Respondent</td>
<td>82</td>
<td>100</td>
</tr>
<tr>
<td>&lt; 1 year</td>
<td>25</td>
<td>30</td>
</tr>
<tr>
<td>1 – 3 years</td>
<td>39</td>
<td>48</td>
</tr>
<tr>
<td>Age Group</td>
<td>Total Respondent</td>
<td></td>
</tr>
<tr>
<td>-----------</td>
<td>------------------</td>
<td></td>
</tr>
<tr>
<td>&lt;20 years</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>20 – 35 years</td>
<td>82</td>
<td></td>
</tr>
<tr>
<td>36 – 45 years</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>46 – 55 years</td>
<td>0</td>
<td></td>
</tr>
<tr>
<td>&gt;55 years</td>
<td>0</td>
<td></td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

Based on Table 4.2, the first part of respondent characteristic is information about gender from respondents. There are 31 respondents or 38% from total respondents are male. Meanwhile, there are 51 respondents or 62% from the total respondents are female.

The second part of respondent characteristics is last education. It can be seen the majority of respondent’s last education is Undergraduate Degree / S1. There are 79 respondents or 96% from total respondents and the remaining is 3 respondents or 4% from total respondents who graduated from Post Graduate Degree / Master Degree.

The third part of respondent characteristic is position of respondents in public accounting firm. There are 61 respondents or 74% from total respondents as junior auditor. Then, 17 respondents or 21% from total respondents is senior auditor, 3 respondents or 4% from total respondents is assistant manager and the remaining is manager.

The fourth of characteristic is work experience of respondents. There are 18 respondents or 22% from total respondents who worked during 4 – 10 years. Then, respondents who worked during 1 – 3 years are 39 or 48% from total respondents. The remaining is 25 respondents or 30% from total respondents who worked less than one year.
The last of characteristic is age of respondent. All respondents who filled the questionnaire are in the age range 20-35 years old.

4.1.1.2 Descriptive Statistic Analysis

Descriptive statistics analysis is a method to provide a summary of the data that has been obtained from the questionnaire into a form that is more informative. The data is relating to the response of respondents about the questions in the questionnaire where is statement items related to the variables that used in this research. There are audit experience, time pressure, professional skepticism, independency and the auditor's ability to detect fraud. Using SPSS version 20.0, descriptive statistical variable in this study are summarized in the following table:

<table>
<thead>
<tr>
<th></th>
<th>N</th>
<th>Range</th>
<th>Minimum</th>
<th>Maximum</th>
<th>Mean</th>
<th>Std. Deviation</th>
<th>Variance</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Experience</td>
<td>82</td>
<td>7</td>
<td>13</td>
<td>20</td>
<td>16.99</td>
<td>1.795</td>
<td>3.222</td>
</tr>
<tr>
<td>Time Pressure</td>
<td>82</td>
<td>9</td>
<td>10</td>
<td>19</td>
<td>15.60</td>
<td>2.182</td>
<td>4.762</td>
</tr>
<tr>
<td>Professional Skepticism</td>
<td>82</td>
<td>11</td>
<td>17</td>
<td>28</td>
<td>23.10</td>
<td>2.478</td>
<td>6.139</td>
</tr>
<tr>
<td>Independency</td>
<td>82</td>
<td>10</td>
<td>10</td>
<td>20</td>
<td>17.85</td>
<td>1.925</td>
<td>3.707</td>
</tr>
<tr>
<td>Auditors' Ability to Detect Fraud</td>
<td>82</td>
<td>11</td>
<td>19</td>
<td>30</td>
<td>25.94</td>
<td>2.380</td>
<td>5.663</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

Audit experience variable has range 7. It is the difference between the minimum value 13 and the maximum value 20. Mean value of audit experience is 16.99. The standard deviation of audit experience is 1.795, whereas the variance is 3.222.

Time pressure variable has range 9. It is the difference between the minimum value 10 and the maximum value 19. Mean value of time pressure is 15.6. The standard deviation of time pressure is 2.182, whereas the variance is 4.762.
Professional skepticism variable has range 11. It is the difference between the minimum value 17 and the maximum value 28. Mean value of professional skepticism is 23.10. The standard deviation of professional skepticism is 2.478, whereas the variance is 6.139.

Independence variable has range 10. It is the difference between the minimum value 10 and the maximum value 20. Mean value of independency is 17.85. The standard deviation of independency is 1.925, whereas the variance is 3.707.

Auditor’s ability to detect fraud variable has range 11. It is the difference between the minimum value 19 and the maximum value 30. Mean value of auditor’s ability to detect fraud is 25.94. The standard deviation of auditor’s ability to detect fraud is 2.380, whereas the variance is 5.663.

### 4.1.2 Test of Data Quality

#### 4.1.2.1 Validity Test

The first test of quality data is using validity test. Validity testing used to test how well questions and statements in the questionnaire can reveal something that will be measured by the researchers. In this research, the validity test used Pearson’s Correlation to measure whether questions and statements that are used in the questionnaire is valid. This research uses Pearson’s Correlation testing technique with 5 % significance level through SPSS program. The output of validity testing is $r$ value in the Pearson Correlation column and significance (2-tailed) value. The criteria for validity test are:

a. If $(r_{value}) > (r_{table})$. Then it declared valid
b. If $(r_{value}) < (r_{table})$. Then it declared invalid
c. $r_{table}$ (for $N = 82$) is 0.2146
4.1.2.1.1 Audit Experience

Table 4.4: Result of Validity Test – Audit Experience

<table>
<thead>
<tr>
<th>Question</th>
<th>Pearson Correlation (r_value)</th>
<th>(r_table) N = 82</th>
<th>Sig.(2-tailed)</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Experience 1</td>
<td>0.668</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Audit Experience 2</td>
<td>0.733</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Audit Experience 3</td>
<td>0.691</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Audit Experience 4</td>
<td>0.647</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

Based on the result of validity test that presented in Table 4.4, it can be seen that all questions related to audit experience is assessed valid because correlation coefficient (r_value) > r_table (0.216). The coefficient correlation for question no. 1, 2, 3 and 4 is 0.668, 0.733, 0.691 and 0.647 where is all result greater than 0.2146. In addition, all questions have a significance value 0.000 means that the significant value from result tests smaller than 0.05. Based on this result, it can be conclude that the questions in the questionnaire were able reveal something that will be measured by the questionnaire.

4.1.2.1.2 Time Pressure

Table 4.5: Result of Validity Test – Time Pressure

<table>
<thead>
<tr>
<th>Question</th>
<th>Pearson Correlation (r_value)</th>
<th>(r_table) N = 82</th>
<th>Sig.(2-tailed)</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Time Pressure 1</td>
<td>0.340</td>
<td>0.2146</td>
<td>0.002</td>
<td>Valid</td>
</tr>
<tr>
<td>Time Pressure 2</td>
<td>0.613</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Time Pressure 3</td>
<td>0.775</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Time Pressure 4</td>
<td>0.720</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

Based on the result of validity test that presented in Table 4.5, it can be seen that all questions related to time pressure is assessed
valid because correlation coefficient (r value) > r table (0.216). The coefficient correlation for question no. 1, 2, 3 and 4 is 0.340, 0.613, 0.775 and 0.720 where is all results greater than 0.2146. In addition, questions no. 2, 3 and 4 have a significance value 0.000 means that the significant value from result tests smaller than 0.05 even though the question no. 1 has different significant value (0.002) from another but it is still less than 0.05. Based on this result, it can be conclude that the questions in the questionnaire were able reveal something that will be measured by the questionnaire.

4.1.2.1.3 Professional Skepticism

<table>
<thead>
<tr>
<th>Question</th>
<th>Pearson Correlation (r value)</th>
<th>(r table) N = 82</th>
<th>Sig.(2-tailed)</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Professional Skepticism 1</td>
<td>0.575</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Professional Skepticism 2</td>
<td>0.708</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Professional Skepticism 3</td>
<td>0.523</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Professional Skepticism 4</td>
<td>0.303</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Professional Skepticism 5</td>
<td>0.651</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Professional Skepticism 6</td>
<td>0.463</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

Based on the result of validity test that presented in Table 4.6, it can be seen that all questions related to professional skepticism is assessed valid because correlation coefficient (r value) > r table (0.216). The coefficient correlation for question no. 1, 2, 3, 4, 5 and 6 is 0.575, 0.708, 0.523, 0.303, 0.651 and 0.463 where is all result greater than 0.2146. In addition, all questions have a significance value 0.000 means that the significant value from result tests smaller than 0.05. Based on this result, it can be conclude that the questions in the questionnaire were able reveal something that will be measured by the questionnaire.
4.1.2.1.4 Independence

Table 4.7: Result of Validity Test – Independence

<table>
<thead>
<tr>
<th>Question</th>
<th>Pearson Correlation (r value)</th>
<th>(r table) N = 82</th>
<th>Sig.(2-tailed)</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independence 1</td>
<td>0.720</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Independence 2</td>
<td>0.709</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Independence 3</td>
<td>0.812</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>Independence 4</td>
<td>0.686</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

Based on the result of validity test that presented in Table 4.7, it can be seen that all questions related to audit independence is assessed valid because correlation coefficient (r value) > r table (0.216). The coefficient correlation for question no. 1, 2, 3 and 4 is 0.720, 0.709, 0.812 and 0.686 where is all result greater than 0.2146. In addition, all questions have a significance value 0.000 means that the significant value from result tests smaller than 0.05. Based on this result, it can be conclude that the questions in the questionnaire were able reveal something that will be measured by the questionnaire.

4.1.2.1.5 Auditor Ability to Detect Fraud

Table 4.8: Result of Validity Test – Auditor’s Ability to Detect Fraud

<table>
<thead>
<tr>
<th>Question (AATDF: Auditor Ability to Detect Fraud)</th>
<th>Pearson Correlation (r value)</th>
<th>(r table) N = 82</th>
<th>Sig.(2-tailed)</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>AATDF 1</td>
<td>0.562</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>AATDF 2</td>
<td>0.724</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>AATDF 3</td>
<td>0.680</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>AATDF 4</td>
<td>0.521</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>AATDF 5</td>
<td>0.642</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
<tr>
<td>AATDF 6</td>
<td>0.699</td>
<td>0.2146</td>
<td>0.000</td>
<td>Valid</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015
Based on the result of validity test are presented in Table 4.8, it can be seen that all questions related to professional skepticism is assessed valid because correlation coefficient (r value) > r table (0.216). The coefficient correlation for question no. 1, 2, 3, 4, 5 and 6 is 0.562, 0.724, 0.680, 0.521, 0.642 and 0.699 where all result greater than 0.2146. In addition, all questions have a significance value 0.000 means that the significant value from result tests is smaller than 0.05. Based on this result, it can be concluded that the questions in the questionnaire were able to reveal something that will be measured by the questionnaire.

4.1.2.2 Reliability Test

The next phase of quality data testing is test the reliability of the data. Reliability test conducted to test the consistency of the data used in the questionnaire. When the data is used less valid or reliable then it will affect the conclusions are biased. The criteria of reliability test are:

a. If Cronbach's Coefficient Alpha > 0.6 then declared reliable
b. If Cronbach's Coefficient Alpha < 0.6 then declared unreliable

<table>
<thead>
<tr>
<th>Variable</th>
<th>Total Question</th>
<th>Cronbach Alpha</th>
<th>Result</th>
</tr>
</thead>
<tbody>
<tr>
<td>Audit Experience</td>
<td>4</td>
<td>0.602</td>
<td>Reliable</td>
</tr>
<tr>
<td>Time Pressure</td>
<td>4</td>
<td>0.618</td>
<td>Reliable</td>
</tr>
<tr>
<td>Professional Skepticism</td>
<td>6</td>
<td>0.768</td>
<td>Reliable</td>
</tr>
<tr>
<td>Independence</td>
<td>4</td>
<td>0.693</td>
<td>Reliable</td>
</tr>
<tr>
<td>Auditor Ability To Detect Fraud</td>
<td>6</td>
<td>0.703</td>
<td>Reliable</td>
</tr>
</tbody>
</table>

Source: The result of primary data processing 2015

From Table 4.9 for testing the reliability of each variable indicates the number that fulfills the standard testing. This research has five variables. There are audit experience, time pressure, professional skepticism, independence and the auditor's ability to detect fraud. The Cronbach Alpha value of audit experience, time pressure,
professional skepticism, independence and auditor’s ability to detect fraud is 0.602, 0.618, 0.768, 0.693 and 0.703. Each variable had Cronbach’s Alpha values greater than 0.60. Based on this result, it can be concluded that any instrument used in the research are reliable.

4.1.3 Classic Assumption Test

4.1.3.1 Normality Test

This research used two methods to detect whether the residual distribution normal or not by graphs analysis (P–P Plot) and statistical tests (Kolmogorov – Smirnov). Normality test results based on chart P-P Plot as follow:

Figure 4.1: Result of Normality Test – P- P Plot

![P-P Plot](image)

Based on the p-p graph, dots spread around the diagonal line and distribution follows the direction of the diagonal line. It means that the data are considered normally distributed. It can be concluded that the regression model is feasible used.
Normality test using graph can be misleading if not carefully look normal visually but statistically could on the contrary. Therefore, it is recommended in addition to the test chart is equipped with statistical tests (Ghozali, 2009). The results calculation of statistical normality test which is viewed by Kolmogorof-Smirnov test is as follows:

Table 4.10: Result of Normality Test – One-Sample KS Test

<table>
<thead>
<tr>
<th>One-Sample Kolmogorov-Smirnov Test</th>
<th>Unstandardized Residual</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>82</td>
</tr>
<tr>
<td>Normal Parameters</td>
<td>Mean: 0.000000</td>
</tr>
<tr>
<td></td>
<td>Std. Deviation: 1.75561831</td>
</tr>
<tr>
<td>Most Extreme Differences</td>
<td>Absolute: 0.086</td>
</tr>
<tr>
<td></td>
<td>Positive: 0.056</td>
</tr>
<tr>
<td></td>
<td>Negative: -0.086</td>
</tr>
<tr>
<td>Test Statistic</td>
<td>0.086</td>
</tr>
<tr>
<td>Asymp. Sig. (2-tailed)</td>
<td>0.200&lt;sup&gt;c,d&lt;/sup&gt;</td>
</tr>
</tbody>
</table>

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

The Normality Test - Kolmogorov-Smirnov has criteria as follow:

a. If the significance > 0.05. It means data is normally distributed
b. If the significance < 0.05. It means data is not normally distributed

Based on the above Table 4.10 Kolmogorov - Smirnov test showed that significant value 0.200, it means the significant value greater than 0.05. Therefore, it can be concluded that all data are normally distributed.
4.1.3.2 Multicollinearity Test

Multicollinearity testing in this research conducted to test whether the regression model found a correlation between the independent variables. For detect whether any problem of multicollinearity, it can be conducted by looking at the value of Tolerance and Variance Inflation Factor (VIF). The results of multicollinearity test as follows:

Table 4.11: Result of Multicollinearity Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Collinearity Statistics</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>7,381</td>
<td>2,458</td>
</tr>
<tr>
<td>AE</td>
<td>.171</td>
<td>.126</td>
<td>.129</td>
</tr>
<tr>
<td>TP</td>
<td>.313</td>
<td>.105</td>
<td>.287</td>
</tr>
<tr>
<td>PS</td>
<td>.293</td>
<td>.100</td>
<td>.305</td>
</tr>
<tr>
<td>IND</td>
<td>.330</td>
<td>.141</td>
<td>.264</td>
</tr>
</tbody>
</table>

a. Dependent Variable: AATDF

Table 4.11 above explaining that the data did not occur symptom of multicollinearity between each independent variable by looking VIF. VIF is allowed only reached 10. The above data can be ascertained no symptoms of multicollinearity because it shows that VIF value smaller than 10 and the tolerance value greater than 0.10. The value of VIF from audit experience, time pressure, professional skepticism and independence are 1.270, 1.322, 1.523 and 1.402. Then, the value of tolerance value from audit experience, time pressure, professional skepticism and independence are 0.788, 0.757, 0.657 and 0.713. Based on these circumstances, it can be proved that no occurrence of multicollinearity in this research.
4.1.3.3 Heteroscedasticity Test

Heteroscedasticity test aims to test whether the regression model occurred inequality residual variance from one observation to another. Heteroscedasticity shows that the variation variable is not same for all observations. On heteroscedasticity, errors that occurred not randomly but it showed a systematic relationship in accordance with the amount of one or more variables. Based on the results of data processing, the results can be seen on below figure:

**Figure 4.2: Result of Heteroscedasticity Test – Scatterplot**

Scatterplot is used to determine the heteroscedasticity of variables in this research. Figure 4.2 shows the dots spread randomly, do not form a particular pattern, and the spread above and below the
number 0 on the Y axis it means the regression model do not occur heteroscedascity. Thus, the regression model can be used to analyze the influence of experience of audit, time pressure, professional skepticism and independency. However, heteroscedasticity test using Scatterplot has a weakness which can cause misunderstanding. Therefore, to reinforce the existing problems about heteroscedascity or not, it is necessary to do Glejser test. The result of heteroscedasticity test using Glejser is presented from the table below.

Table 4.12: Result of Heteroscedasticity Test – Glejser Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>2.756</td>
<td>1.504</td>
<td>1.833</td>
</tr>
<tr>
<td>AE</td>
<td>.007</td>
<td>.077</td>
<td>.011</td>
<td>.086</td>
</tr>
<tr>
<td>TP</td>
<td>-.045</td>
<td>.064</td>
<td>-.090</td>
<td>-.702</td>
</tr>
<tr>
<td>PS</td>
<td>-.082</td>
<td>.061</td>
<td>-.186</td>
<td>-1.350</td>
</tr>
<tr>
<td>IND</td>
<td>.062</td>
<td>.075</td>
<td>.108</td>
<td>.820</td>
</tr>
</tbody>
</table>

a. Dependent Variable: RES_4

Based on the Table 4.13, the analysis of heteroscedasticity test using Glejser test can be seen from the column of sig. from table. The significance value of audit experience, time pressure, professional skepticism and independence are 0.071, 0.932, 0.485, 0.181 and 0.415. Those are more than 0.05, which means all variable has no heteroscedasticity or free from heteroscedasticity problem.

4.1.4 Hypotheses Test

4.1.4.1 Multiple Regression Analysis

The analysis used in this research is multiple regression analysis, with the objective of researchers wanted to know how the influence
between the dependent variable and independent variables. Multiple regression result of data processing as follows:

**Table 4.13: Result of Multiple Regression Test**

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>7,381</td>
</tr>
<tr>
<td>AE</td>
<td>.171</td>
<td>.126</td>
</tr>
<tr>
<td>TP</td>
<td>.313</td>
<td>.105</td>
</tr>
<tr>
<td>PS</td>
<td>.293</td>
<td>.100</td>
</tr>
<tr>
<td>IND</td>
<td>.330</td>
<td>.141</td>
</tr>
</tbody>
</table>

Based on the coefficient table 4.14 above, the regression model can be formed from audit experience (AE), time pressure (TP), professional skepticism (PS) and independence (IND) towards auditor’s ability to detect fraud. It can be arranged because the value of constant and unstandardized coefficients (B) has known formula.

The regression model is stated as followed:

\[ Y = 7.381 + 0.171 X_1 + 0.313 X_2 + 0.293 X_3 + 0.330 X_4 \]

Where:

- \( Y \) = Auditor’s Ability to Detect Fraud
- \( X_1 \) = Audit Experience
- \( X_2 \) = Time Pressure
- \( X_3 \) = Professionalism Skepticism
- \( X_4 \) = Independence

Based on this equation, it can be summarized that, the constant amount is 7.381. It shows that if \( X_1 \), \( X_2 \), \( X_3 \) and \( X_4 \) are having zero (0) value, the amount of auditor ability to detect fraud is 7.381. It
can be seen that the regression coefficient audit experience is 0.171. It shows that every 1 point increasing in audit experience, auditor’s ability to detect fraud will increase in amount of 0.171. Second, it can be seen that the regression coefficient time pressure is 0.313. It shows that every 1 point increasing in time pressure, auditor’s ability to detect fraud will increase in amount of 0.313. Third, it can be seen that the regression coefficient professional skepticism is 0.293. It shows that every 1 point increasing in professional skepticism, auditor’s ability to detect fraud will increase in amount of 0.293. Last, it can be seen that the regression coefficient independence is 0.330. It shows that every 1 point increasing in independence, auditor’s ability to detect fraud will increase in amount of 0.330.

4.1.4.2 Determinant Coefficient Test

According (Ghozali, 2009) to determine how much the independent variable can explain the dependent variable, it is necessary to know the coefficient of determination (Adjusted R-Square). Determinant Coefficient test results as follows:

Table 4.14: Result of Determinant Coefficient Test

<table>
<thead>
<tr>
<th>Model</th>
<th>R Square</th>
<th>Adjusted R Square</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.456</td>
<td>.427</td>
</tr>
</tbody>
</table>

a. Predictors: (Constant), IND, TP, AE, PS  
b. Dependent Variable: AATDF

From the test results in Table 4.15 shows the coefficient of determination $R^2$ is 0.456 or 45.6%. It can be concluded that the independent variables consists of audit experience, time pressure, professional skepticism and independence are able to explain the variation of the dependent variable is the auditor's ability to detect fraud amounted to 42.7%. Meanwhile, the remaining 54.4% is explained by another factor that is not included in this research
model. Adjusted R Square value gives more accurate coefficient of
determination value because Adjusted R Square is the adjustment
from $R^2$ involves the number of parameters. From the table above,
Adjusted R - Square value is 0.427. It explains that 42.7% the
variance from dependent variable could be explained by
independent variable in this research. The other 57.3 % is
explained by other variables which are not included in the
regression model.

4.1.4.3 Partial Test (T-Test)

T-test model testing conducted to show how far the influence of an
individual independent variable on the dependent variable. The
individual test (t-test) is a test for each variable. The criteria are:

1. If the value of the significance of each variable < 0.05, $H_0$ is
   rejected. It means the independent variables affect the dependent
   variable partially.
2. If the value of the significance of each variable > 0.05, $H_0$ is
   accepted. It means the independent variable does not affect the
   dependent variable partially.

Table 4.15: Result of T – Test

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>T</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>(Constant)</td>
<td>7,381</td>
<td>2,458</td>
<td>3,003</td>
</tr>
<tr>
<td></td>
<td>AE</td>
<td>.171</td>
<td>.126</td>
<td>.129</td>
</tr>
<tr>
<td></td>
<td>TP</td>
<td>.313</td>
<td>.105</td>
<td>.287</td>
</tr>
<tr>
<td></td>
<td>PS</td>
<td>.293</td>
<td>.100</td>
<td>.305</td>
</tr>
<tr>
<td></td>
<td>IND</td>
<td>.330</td>
<td>.141</td>
<td>.264</td>
</tr>
</tbody>
</table>

a. Dependent Variable: AATDF

The test results of audit experience variables in Table 4.16 shows
the significance level is 0.178 where is significant value 0.178
greater than 0.05. Thus, it can be concluded that H0 is accepted and Ha1 is rejected which means that the variable audit experience does not affect the auditor's ability to detect fraud. This is also supported by results of characteristic respondent data. Based on data characteristic respondent, the total number of respondent who work less than three years is 64 respondents. It obtained from respondent who work as an auditor during 1 to 3 years as much as 39 and respondent who work less than 1 year as much as 25. In this research, it can be concluded that audit experience does not affect the auditor's ability to detect fraud because low of auditor experience owned by auditor who become respondent if it is reviewed based on result from length of work in characteristic respondent data.

Meanwhile, the results of testing time pressure variable gained significance level 0.004 where is significant value 0.004 less than 0.05. The conclusion that can be drawn is H0 accepted and Ha2 is rejected which means that the variable time pressure affected the auditor's ability to detect fraud.

Based on the Table 4.16 can be seen the result of variable professional skepticism. The significance of professional skepticism is 0.004 where is significant value 0.004 less than from the standard (0.05). This means that H0 is rejected and Ha3 is accepted therefore it can be concluded that professional skepticism affected the auditor's ability to detect fraud.

Last, the test result of independence variables in Table 4.16 shows the significance level is 0.023 where the significant value 0.023 is less than 0.05. It concluded that H0 is rejected and Ha4 is accepted which means that the variable audit independence has affected the auditor's ability to detect fraud.
4.2 Interpretation Results

In this research, the researcher is using the quantitative analysis that will prove hypothesis using the calculation of the numeric data provided and the calculation used the statistic method that supported by SPSS 20.0. This research analyzes the influence of audit experience, time pressure, professional skepticism and independence towards auditor’s ability to detect fraud. Below are the interpretations of the proposed hypotheses as the following:

4.2.1 Hypothesis 1

In this research, the result can be seen that the significant of audit experience variable is 0.178. It means that audit experience did not influence significantly on auditor’s ability to detect fraud in public accounting firm in Jakarta. Based on the explanation above, the first hypothesis (Ha1) is rejected. Therefore, audit experience cannot be considered to be the main factor that affected auditor’s ability to detect fraud.

This result is consistent with research from Aji (2009) and Rahman (2009). Both of them concluded that no influence of experience on audit quality. One of indicator good audit quality is financial statement that free from material misstatement. The financial statement is prepared by external auditor where is in processing that obtain evidence to formulate opinion influenced by auditor's ability. This is probably occurred because the most respondents in the research are the auditor who served as a junior auditor and their tenure not more than three years. It is supported by data characteristic respondent that the total number of respondent who work less than three years is 64 respondents. Therefore, the response from respondents to answer questions related to variable audit experience tends to produce negative answer.
This result is also in line with research from Supriyono (2014) where researcher give reason that auditor experience did not significant effect on auditor’s ability to detect fraud because the detection of fraud depends also on the sophistication of fraud perpetrators, the frequency of manipulation, collusion and the level size of seniority are involved.

4.2.2 Hypothesis 2

In this research, the result can be seen that the significant of variable time pressure is 0.004. It means that time pressure has influenced significantly on auditor’s ability to detect fraud in public accounting firm in Jakarta. Based on the explanation above, the second hypothesis (Ha2) is accepted. Therefore, time pressure can be considered to be the main factor that affects auditor’s ability to detect fraud. This research is consistent with research conducted by Marleni (2012) and Anggriawan (2014), which states an auditor given limited time to perform the audit has a low success rate in detecting fraud.

According to Braun (2000), auditors working under time pressure will be less sensitive to fraud because the concern of auditor toward causes of misstatement will be decrease, the auditor will be more focused on in their work to be completed therefore the auditor failed in generate signals causes of fraud. Time pressures faced by auditors will be responded by two types. There are functional and dysfunctional. Functional types is the behavior of auditors to work better and use time wisely so that the quality of the audit could be maintained while the type of dysfunctional behavior that makes loss of quality auditors audit because auditor more prioritize tasks than the quality. Auditor with functional types will certainly be able to find a fraud than auditors with the type of dysfunctional because dysfunctional type more likely to pass the audit evidence that leads to fraud cue.
4.2.3 Hypothesis 3

In this research, the result can be seen that the significant of variable professional skepticism is 0.004. It means that professional skepticism has influenced significantly on auditor’s ability to detect fraud in public accounting firm in Jakarta. Based on the explanation above, the third hypothesis (Ha3) is accepted. Therefore, professional skepticism can be considered to be the main factor that affects auditor’s ability to detect fraud. This is also supported by the result of standard coefficient beta that shows that standard coefficient beta value is greater than others. The value of standard coefficient beta of professional skepticism is 0.305. It means that professional skepticism is the most dominant factor that affected auditor’s ability to detect fraud.

The result of this research is consistent with research conducted by Widyastuti (2009), Nasution (2012), Anggriawan (2014), Supriyono (2014) that professional skepticism has influenced on auditor’s ability to detect fraud. The result of professional skepticism is positive influenced toward auditor’s ability to detect fraud. This is also proved by Fullerton and Durtschi (2004) which states that the auditor with high professional skepticism will increase the ability of auditors to detect fraud. The more skeptical of an auditor, the auditor will be more carefully in making decisions by looking for evidence or additional information to support the conclusion.

Professional skepticism attitude is reflected by the interrogative, prudence in taking decision, curiosity, interpersonal understanding, self-confidence and confidence in decision making (Hurt et al, 2010). Interrogative means auditors have a questioning attitude is always something going on, prudence in making decisions means that an auditor in taking decision is based on the most appropriate and the most feasible taken, curiosity means the willingness of an
auditor to obtain information needed, interpersonal understanding means that the desire to understand individual deeper, confidence means that an auditor must believe on the ability of yourself, confident in the decision means that an auditor must be sure to be loyal.

4.2.4 Hypothesis 4

In this research, the result can be seen that the significant of independence variable is 0.023. It means that independence has influence significantly on auditor’s ability to detect fraud in public accounting firm in Jakarta. Based on the explanation above, the fourth hypothesis (Ha4) is accepted. Therefore, independence be considered to be the main factor that affects auditor’s ability to detect fraud.

This result of this research is in line with research conduct by Widyastuti (2009) that state competency, independence and professional skepticism has positive and significant influenced toward auditor’s ability to detect fraud. These results is also proved by Koroy (2008) states that the competitive pressure on audit fees, time pressure, and relations auditee relationship which is a component auditor independence will affect the quality of the detection of fraud auditor. From the results of this test, it can be concluded that by using the independence, the auditor's ability to detect fraud would be better and after the fraud was detected, the auditor is not involved in securing such fraudulent practices.

The research is also in line with Matondang (2010) that state the experience, independence and professional expertise has effected on the prevention and detection of fraud. Results of this research demonstrate that the higher of independence owned by auditor, the higher ability to detecting fraud. Based on these results, the public accounting firm needs to do motivation and monitoring the auditor, thereby increasing the detection of fraud.
CHAPTER V

CONCLUSION AND RECOMMENDATIONS

5.1 Conclusion

This study aims to determine the influence of audit experience, time pressure, professional skepticism and independence towards the auditor's ability to detect fraud and know which variable is has the most dominant influence. This survey has totaled respondents 82 auditors that come from public accounting firm in the Jakarta. Based on the analysis and interpretation of this research, researcher concludes the result as follows:

1. The influence of audit experience toward auditor auditor’s ability to detect fraud in public accounting firm in Jakarta is not significant.
2. The influence of time pressure toward auditor auditor’s ability to detect fraud in public accounting firm in Jakarta is significant.
3. The influence of professional skepticism on auditor auditor’s ability to detect fraud in public accounting firm in Jakarta is significant.
4. The influence of independence toward auditor auditor’s ability to detect fraud in public accounting firm in Jakarta is significant.
5. The most dominant variable has influenced on auditor's ability to detect fraud is professional skepticism. It can be seen based on the standard beta coefficient is 0.305 greater than others.

Based on the results from the research, it can be found that the audit experience has no affect on the auditor's ability to detect fraud. Although, the result shows that it does not affect, it does not mean that inexperienced auditor cannot detect fraud. It can be possible to detect fraud if auditor understands accounting standard and conducts audit procedure properly. However, an auditor must still improve the educational experience with formal and non formal because the experience will improve fraud detection expertise.
In addition, auditors are expected to use the time wisely even though in pressure condition because if the auditor cannot maintain, it will have an effect on the auditor ability. Therefore, auditor can fail to detect fraud. However, it was not enough needed. It require an independence attitude in auditor because of high attitude of independence possessed the higher the detection of fraud so that the need for surveillance of increased independence by providing training on independence. Based on the results from this research, it can be concluded that skepticism professionalism of auditors have a significant influence and the biggest factors affect the auditor's ability to detect fraud. Therefore, it also required to increase the professionalism skepticism of auditor. The reason is the higher the detection of fraud so as to produce a high quality audit results. Thus, the auditor should apply professional skepticism attitude when asking questions and conducting the audit procedures, with no easily satisfied with audit evidence that is less persuasive based solely on the belief that management and those related to being honest and having integrity. This result also can be based consideration for public accounting firm to take action that related to increase auditor’s ability to detect fraud because it gives illustration about which factor that is more influence on auditor’s ability.

5.2 Recommendation

This research was conducted with cannot be separated from several limitations. Therefore, it is expected that future research can minimize the existing of limitation. There are several recommendations given to future researcher who wants to conduct research with similar theme with this research.

1. There are many factors that can influence the auditor's ability to detect fraud but this research is limited to the variables of audit experience, time pressure, professional skepticism and independence. Therefore, the future researcher can add an independent variable such as competence of auditor and use moderating variable such as ethic to obtain different and better results.
2. This research only used a sample of auditors who work in public accounting firm in Jakarta. Therefore the result cannot be generalized for all public accounting in other areas. Future research expected multiply the number of public accounting firm that is being sampled, increase total number of sample and expand the coverage area, in order to obtain higher degree of generalization from result of research.

3. The data were generated using questionnaire. Questionnaire has some disadvantages such as it would cause problems if the respondent dishonest then the answer will be different from reality. Therefore, the future researcher can use other instrument beside questionnaire, such as technique of direct interview with the auditor. However, if future research is still wanted using questionnaire, please be more attention to exact time when distribute and collect the questionnaires. The questionnaire will be better distributed during low season because external auditor usually very busy during high season. They will have no time for filling the questionnaire.
REFERENCES


Appendix A

Questionnaire

The Influence of Audit Experience, Time Pressure, Professional Skepticism and Independence Toward Auditor Ability To Detect Fraud

KUESIONER PENELITIAN

Cara Pengisian Kuesioner

Bapak/Ibu/Sdr/i responden cukup memberikan tanda check-list ( √ ) atau tanda ( X ) pada pilihan jawaban yang menurut anda benar. Jawaban yang tersedia memiliki rentang angka 1 sampai dengan 5 dan setiap pernyataan hanya mengharapkan satu jawaban. Setiap angka akan mewakili tingkat kesesuaian pendapat Bapak/Ibu/Sdr/I.

Kriteria Jawaban:
1. STS : Jika anda SANGAT TIDAK SETUJU dengan pernyataan tersebut.
2. TS : Jika anda TIDAK SETUJU dengan pernyataan tersebut.
4. S : Jika anda SETUJU dengan pernyataan tersebut.
5. SS : Jika anda SANGAT SETUJU dengan pernyataan tersebut.

IDENTITAS RESPONDEN

1. Jenis Kelamin:
   □ Laki – laki
   □ Perempuan

2. Pendidikan Terakhir:
   □ S1
   □ S2
   □ S3

3. Jabatan atau posisi dalam KAP sebagai:
   □ Auditor Junior
   □ Auditor Senior
   □ Assistant Manager
   □ Manager
   □ Partner
4. Lamanya pengalaman sebagai auditor yang telah Anda miliki:

- [ ] < 1 tahun
- [ ] 1 – 3 tahun
- [ ] 4 – 10 tahun
- [ ] >10 tahun

5. Usia Anda saat ini:

- [ ] < 20 tahun
- [ ] 20 – 35 tahun
- [ ] 36 – 45 tahun
- [ ] 46 – 55 tahun
- [ ] >55 tahun
BAGIAN A:

A. Kemampuan Auditor Dalam Mendeteksi Kecurangan

Bagaimana pendapat Anda mengenai pernyataan berikut:

<table>
<thead>
<tr>
<th>No.</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sebelum melaksanakan audit, auditor harus memahami struktur pengendalian internal perusahaan klien.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Salah penerapan yang disengaja atas prinsip – prinsip akuntansi yang berkaitan dengan jumlah, klasifikasi, cara penyajian atau pengungkapan merupakan tindakan <em>fraud</em>.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Apabila kesalahan cukup material maka kesalahan dapat mempengaruhi kewajaran laporan keuangan.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Auditor harus memiliki keahlian (<em>skill</em>) dan pengetahuan (<em>knowledge</em>) yang memadai dalam mengidentifikasi indikator terjadinya kecurangan.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Auditor akan banyak mengembangkan pencarian informasi jika terdapat penyesuaian yang besar untuk memperbaiki akun persediaan setelah perhitungan fisik akhir tahun.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Auditor akan banyak mengembangkan pencarian informasi jika ada pergantian kantor akuntan publik yang tidak diharapkan atau tidak disangka.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

BAGIAN B:

B. Pengalaman Auditor

Bagaimana pendapat Anda mengenai pernyataan berikut:

<table>
<thead>
<tr>
<th>No.</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Pengalaman auditor berpengaruh terhadap keputusan yang dibuat.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Pengalaman auditor sudah pasti meningkat karena seringnya melakukan tugas.

Pengalaman dapat membantu auditor mengetahui kekeliruan di suatu perusahaan berikut penyelesaiannya.

Auditor dikatakan berpengalaman bila menjalankan tugas lebih dari tiga tahun.

BAGIAN C:

C. Tekanan Waktu

Bagaimana pendapat Anda mengenai pernyataan berikut:

<table>
<thead>
<tr>
<th>No.</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Auditor dituntut untuk dapat menyelesaikan pekerjaannya tepat waktu, sesuai dengan waktu yang telah disepakati dengan klien.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Auditor sering menghadapi tekanan dari pengalokasian waktu yang ketat oleh klien akibatnya dapat menurunkan efektivitas dan efisiensi kegiatan pengauditan.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Batasan waktu dalam audit akan dianggap sebagai beban bagi auditor.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Terbatasnya waktu dalam mengaudit menjadikan auditor memperoleh bukti kurang maksimal.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

BAGIAN D:

D. Profesional Skeptisme

Bagaimana pendapat Anda mengenai pernyataan berikut:

<table>
<thead>
<tr>
<th>No.</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Saya sering menolak informasi tertentu kecuali saya menemukan bukti bahwa informasi tersebut benar.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
2. Saya akan mempertimbangkan seluruh informasi yang tersedia sebelum membuat keputusan.

3. Menemukan informasi – informasi baru adalah hal menyenangkan bagi saya.

4. Saya tidak suka memahami alasan perilaku orang lain.

5. Saya yakin pada kemampuan saya.


BAGIAN E:

E. Independensi

Bagaimana pendapat Anda mengenai pernyataan berikut:

<table>
<thead>
<tr>
<th>No.</th>
<th>Pernyataan</th>
<th>STS</th>
<th>TS</th>
<th>N</th>
<th>S</th>
<th>SS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Dalam melakukan audit, akuntan publik bersikap jujur dan adil.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Rasa tanggung jawab yang tinggi harus dimiliki akuntan publik dalam melakukan audit.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Dalam melaksanakan audit seorang akuntan publik bebas dari tekanan klien.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4</td>
<td>Sikap independensi merupakan cermin ketaatan akuntan publik terhadap standar profesi.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

TERIMA KASIH ATAS PARTISIPASI ANDA DALAM MENGISI KUESIONER INI
## Appendix B

### R - Table

<table>
<thead>
<tr>
<th>df</th>
<th>$0.1$</th>
<th>$0.05$</th>
<th>$0.02$</th>
<th>$0.01$</th>
<th>df</th>
<th>$0.1$</th>
<th>$0.05$</th>
<th>$0.02$</th>
<th>$0.01$</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.9877</td>
<td>0.9969</td>
<td>0.9995</td>
<td>0.9999</td>
<td>56</td>
<td>0.2181</td>
<td>0.2586</td>
<td>0.3048</td>
<td>0.3357</td>
</tr>
<tr>
<td>2</td>
<td>0.9</td>
<td>0.95</td>
<td>0.98</td>
<td>0.99</td>
<td>57</td>
<td>0.2162</td>
<td>0.2564</td>
<td>0.3022</td>
<td>0.3328</td>
</tr>
<tr>
<td>3</td>
<td>0.8054</td>
<td>0.8783</td>
<td>0.9343</td>
<td>0.9587</td>
<td>58</td>
<td>0.2144</td>
<td>0.2542</td>
<td>0.2997</td>
<td>0.3301</td>
</tr>
<tr>
<td>4</td>
<td>0.7293</td>
<td>0.8114</td>
<td>0.8822</td>
<td>0.9172</td>
<td>59</td>
<td>0.2126</td>
<td>0.2521</td>
<td>0.2972</td>
<td>0.3274</td>
</tr>
<tr>
<td>5</td>
<td>0.6694</td>
<td>0.7545</td>
<td>0.8329</td>
<td>0.8745</td>
<td>60</td>
<td>0.2108</td>
<td>0.2521</td>
<td>0.2972</td>
<td>0.3274</td>
</tr>
<tr>
<td>6</td>
<td>0.6215</td>
<td>0.7067</td>
<td>0.7887</td>
<td>0.8343</td>
<td>61</td>
<td>0.2091</td>
<td>0.248</td>
<td>0.2925</td>
<td>0.3223</td>
</tr>
<tr>
<td>7</td>
<td>0.5822</td>
<td>0.6664</td>
<td>0.7498</td>
<td>0.7977</td>
<td>62</td>
<td>0.2075</td>
<td>0.2461</td>
<td>0.2902</td>
<td>0.3198</td>
</tr>
<tr>
<td>8</td>
<td>0.5494</td>
<td>0.6319</td>
<td>0.7155</td>
<td>0.7646</td>
<td>63</td>
<td>0.2058</td>
<td>0.2441</td>
<td>0.288</td>
<td>0.3173</td>
</tr>
<tr>
<td>9</td>
<td>0.5214</td>
<td>0.6021</td>
<td>0.6851</td>
<td>0.7348</td>
<td>64</td>
<td>0.2042</td>
<td>0.2423</td>
<td>0.2858</td>
<td>0.315</td>
</tr>
<tr>
<td>10</td>
<td>0.4973</td>
<td>0.576</td>
<td>0.6581</td>
<td>0.7079</td>
<td>65</td>
<td>0.2027</td>
<td>0.2404</td>
<td>0.2837</td>
<td>0.3126</td>
</tr>
<tr>
<td>11</td>
<td>0.4762</td>
<td>0.5529</td>
<td>0.6339</td>
<td>0.6835</td>
<td>66</td>
<td>0.2012</td>
<td>0.2387</td>
<td>0.2816</td>
<td>0.3104</td>
</tr>
<tr>
<td>12</td>
<td>0.4575</td>
<td>0.5324</td>
<td>0.612</td>
<td>0.6614</td>
<td>67</td>
<td>0.1997</td>
<td>0.2369</td>
<td>0.2796</td>
<td>0.3081</td>
</tr>
<tr>
<td>13</td>
<td>0.4409</td>
<td>0.514</td>
<td>0.5923</td>
<td>0.6411</td>
<td>68</td>
<td>0.1982</td>
<td>0.2352</td>
<td>0.2776</td>
<td>0.306</td>
</tr>
<tr>
<td>14</td>
<td>0.4259</td>
<td>0.4973</td>
<td>0.5742</td>
<td>0.6226</td>
<td>69</td>
<td>0.1968</td>
<td>0.2335</td>
<td>0.2756</td>
<td>0.3038</td>
</tr>
<tr>
<td>15</td>
<td>0.4124</td>
<td>0.4821</td>
<td>0.5577</td>
<td>0.6055</td>
<td>70</td>
<td>0.1954</td>
<td>0.2319</td>
<td>0.2737</td>
<td>0.3017</td>
</tr>
<tr>
<td>16</td>
<td>0.4</td>
<td>0.4683</td>
<td>0.5425</td>
<td>0.5897</td>
<td>71</td>
<td>0.194</td>
<td>0.2303</td>
<td>0.2718</td>
<td>0.2997</td>
</tr>
<tr>
<td>17</td>
<td>0.3887</td>
<td>0.4555</td>
<td>0.5285</td>
<td>0.5751</td>
<td>72</td>
<td>0.1927</td>
<td>0.2287</td>
<td>0.27</td>
<td>0.2977</td>
</tr>
<tr>
<td>18</td>
<td>0.3783</td>
<td>0.4438</td>
<td>0.5155</td>
<td>0.5614</td>
<td>73</td>
<td>0.1914</td>
<td>0.2272</td>
<td>0.2682</td>
<td>0.2957</td>
</tr>
<tr>
<td>19</td>
<td>0.3687</td>
<td>0.4329</td>
<td>0.5034</td>
<td>0.5487</td>
<td>74</td>
<td>0.1901</td>
<td>0.2257</td>
<td>0.2664</td>
<td>0.2938</td>
</tr>
<tr>
<td>20</td>
<td>0.3598</td>
<td>0.4227</td>
<td>0.4921</td>
<td>0.5368</td>
<td>75</td>
<td>0.1888</td>
<td>0.2242</td>
<td>0.2647</td>
<td>0.2919</td>
</tr>
<tr>
<td>21</td>
<td>0.3515</td>
<td>0.4132</td>
<td>0.4815</td>
<td>0.5256</td>
<td>76</td>
<td>0.1876</td>
<td>0.2227</td>
<td>0.263</td>
<td>0.29</td>
</tr>
<tr>
<td>22</td>
<td>0.3438</td>
<td>0.4044</td>
<td>0.4716</td>
<td>0.5151</td>
<td>77</td>
<td>0.1864</td>
<td>0.2213</td>
<td>0.2613</td>
<td>0.2882</td>
</tr>
<tr>
<td>23</td>
<td>0.3365</td>
<td>0.3961</td>
<td>0.4622</td>
<td>0.5052</td>
<td>78</td>
<td>0.1852</td>
<td>0.2199</td>
<td>0.2597</td>
<td>0.2864</td>
</tr>
<tr>
<td>24</td>
<td>0.3297</td>
<td>0.3882</td>
<td>0.4534</td>
<td>0.4958</td>
<td>79</td>
<td>0.1841</td>
<td>0.2185</td>
<td>0.2581</td>
<td>0.2847</td>
</tr>
<tr>
<td>25</td>
<td>0.3233</td>
<td>0.3809</td>
<td>0.4451</td>
<td>0.4869</td>
<td>80</td>
<td>0.1829</td>
<td>0.2172</td>
<td>0.2565</td>
<td>0.283</td>
</tr>
<tr>
<td>26</td>
<td>0.3172</td>
<td>0.3739</td>
<td>0.4372</td>
<td>0.4785</td>
<td>81</td>
<td>0.1818</td>
<td>0.2159</td>
<td>0.255</td>
<td>0.2813</td>
</tr>
<tr>
<td>27</td>
<td>0.3115</td>
<td>0.3673</td>
<td>0.4297</td>
<td>0.4705</td>
<td>82</td>
<td>0.1807</td>
<td>0.2146</td>
<td>0.2535</td>
<td>0.2796</td>
</tr>
<tr>
<td>28</td>
<td>0.3061</td>
<td>0.361</td>
<td>0.4226</td>
<td>0.4629</td>
<td>83</td>
<td>0.1796</td>
<td>0.2133</td>
<td>0.252</td>
<td>0.278</td>
</tr>
<tr>
<td>29</td>
<td>0.3009</td>
<td>0.355</td>
<td>0.4158</td>
<td>0.4556</td>
<td>84</td>
<td>0.1786</td>
<td>0.212</td>
<td>0.2505</td>
<td>0.2764</td>
</tr>
<tr>
<td>30</td>
<td>0.296</td>
<td>0.3494</td>
<td>0.4093</td>
<td>0.4487</td>
<td>85</td>
<td>0.1775</td>
<td>0.2108</td>
<td>0.2491</td>
<td>0.2748</td>
</tr>
<tr>
<td>31</td>
<td>0.2913</td>
<td>0.344</td>
<td>0.4032</td>
<td>0.4421</td>
<td>86</td>
<td>0.1765</td>
<td>0.2096</td>
<td>0.2477</td>
<td>0.2732</td>
</tr>
<tr>
<td>32</td>
<td>0.2869</td>
<td>0.3388</td>
<td>0.3972</td>
<td>0.4357</td>
<td>87</td>
<td>0.1755</td>
<td>0.2084</td>
<td>0.2463</td>
<td>0.2717</td>
</tr>
<tr>
<td>33</td>
<td>0.2826</td>
<td>0.3338</td>
<td>0.3916</td>
<td>0.4296</td>
<td>88</td>
<td>0.1745</td>
<td>0.2072</td>
<td>0.2449</td>
<td>0.2702</td>
</tr>
<tr>
<td>34</td>
<td>0.2785</td>
<td>0.3291</td>
<td>0.3862</td>
<td>0.4238</td>
<td>89</td>
<td>0.1735</td>
<td>0.2061</td>
<td>0.2435</td>
<td>0.2687</td>
</tr>
<tr>
<td>35</td>
<td>0.2746</td>
<td>0.3246</td>
<td>0.381</td>
<td>0.4182</td>
<td>90</td>
<td>0.1726</td>
<td>0.205</td>
<td>0.2422</td>
<td>0.2673</td>
</tr>
<tr>
<td>36</td>
<td>0.2709</td>
<td>0.3202</td>
<td>0.376</td>
<td>0.4128</td>
<td>91</td>
<td>0.1716</td>
<td>0.2039</td>
<td>0.2409</td>
<td>0.2659</td>
</tr>
<tr>
<td></td>
<td>0.2673</td>
<td>0.316</td>
<td>0.3712</td>
<td>0.4076</td>
<td>0.1707</td>
<td>0.2028</td>
<td>0.2396</td>
<td>0.2645</td>
<td></td>
</tr>
<tr>
<td>---</td>
<td>--------</td>
<td>-------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td>--------</td>
<td></td>
</tr>
<tr>
<td>38</td>
<td>0.2638</td>
<td>0.312</td>
<td>0.3665</td>
<td>0.4026</td>
<td>0.1698</td>
<td>0.2017</td>
<td>0.2384</td>
<td>0.2631</td>
<td></td>
</tr>
<tr>
<td>39</td>
<td>0.2605</td>
<td>0.3081</td>
<td>0.3621</td>
<td>0.3978</td>
<td>0.1689</td>
<td>0.2006</td>
<td>0.2371</td>
<td>0.2617</td>
<td></td>
</tr>
<tr>
<td>40</td>
<td>0.2573</td>
<td>0.3044</td>
<td>0.3578</td>
<td>0.3932</td>
<td>0.168</td>
<td>0.1996</td>
<td>0.2359</td>
<td>0.2604</td>
<td></td>
</tr>
<tr>
<td>41</td>
<td>0.2542</td>
<td>0.3008</td>
<td>0.3536</td>
<td>0.3887</td>
<td>0.1671</td>
<td>0.1986</td>
<td>0.2347</td>
<td>0.2591</td>
<td></td>
</tr>
<tr>
<td>42</td>
<td>0.2512</td>
<td>0.2973</td>
<td>0.3496</td>
<td>0.3843</td>
<td>0.1663</td>
<td>0.1975</td>
<td>0.2335</td>
<td>0.2578</td>
<td></td>
</tr>
<tr>
<td>43</td>
<td>0.2483</td>
<td>0.294</td>
<td>0.3457</td>
<td>0.3801</td>
<td>0.1654</td>
<td>0.1966</td>
<td>0.2324</td>
<td>0.2565</td>
<td></td>
</tr>
<tr>
<td>44</td>
<td>0.2455</td>
<td>0.2907</td>
<td>0.342</td>
<td>0.3761</td>
<td>0.1646</td>
<td>0.1956</td>
<td>0.2312</td>
<td>0.2552</td>
<td></td>
</tr>
<tr>
<td>45</td>
<td>0.2429</td>
<td>0.2876</td>
<td>0.3384</td>
<td>0.3721</td>
<td>0.1638</td>
<td>0.1946</td>
<td>0.2301</td>
<td>0.254</td>
<td></td>
</tr>
<tr>
<td>46</td>
<td>0.2403</td>
<td>0.2845</td>
<td>0.3348</td>
<td>0.3683</td>
<td>0.1609</td>
<td>0.0919</td>
<td>0.0734</td>
<td>0.0812</td>
<td></td>
</tr>
<tr>
<td>47</td>
<td>0.2377</td>
<td>0.2816</td>
<td>0.3314</td>
<td>0.3646</td>
<td>0.164</td>
<td>0.0956</td>
<td>0.0233</td>
<td>0.0258</td>
<td></td>
</tr>
<tr>
<td>48</td>
<td>0.2353</td>
<td>0.2787</td>
<td>0.3281</td>
<td>0.361</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>49</td>
<td>0.2329</td>
<td>0.2759</td>
<td>0.3249</td>
<td>0.3575</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>50</td>
<td>0.2306</td>
<td>0.2732</td>
<td>0.3218</td>
<td>0.3542</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>51</td>
<td>0.2284</td>
<td>0.2706</td>
<td>0.3188</td>
<td>0.3509</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>52</td>
<td>0.2262</td>
<td>0.2681</td>
<td>0.3158</td>
<td>0.3477</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>53</td>
<td>0.2241</td>
<td>0.2656</td>
<td>0.3129</td>
<td>0.3445</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>54</td>
<td>0.2221</td>
<td>0.2632</td>
<td>0.3102</td>
<td>0.3415</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>55</td>
<td>0.2201</td>
<td>0.2609</td>
<td>0.3074</td>
<td>0.3385</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>