



Journal Homepage: -www.journalijar.com

INTERNATIONAL JOURNAL OF ADVANCED RESEARCH (IJAR)

Article DOI:10.21474/IJAR01/17655

DOI URL: <http://dx.doi.org/10.21474/IJAR01/17655>



RESEARCH ARTICLE

DETERMINANTS OF THE EFFECTIVENESS OF AUDIT PROCEDURES IN REVEALING FRAUD: ATTRIBUTION THEORY APPROACH WITH TIME PRESSURE AS AN INTERVENING VARIABLE

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Manuscript Info

Manuscript History

Received: 28 July 2023

Final Accepted: 31 August 2023

Published: September 2023

Key words:-

Effectiveness of Audit Procedures,
Revealing Fraud, Time Pressure, etc

Abstract

This study aims to examine the determinants of the effectiveness of audit procedures in revealing fraud, which consists of five variables: independence, objectivity, professional skepticism, ability, and auditor experience. In addition, time pressure is placed as an intervening variable. This research is quantitative with a survey of auditors at the BPK Head Office in Jakarta. An intervening model for the research framework was developed to investigate the role of time pressure intervention. This research provides evidence that the determinants of the effectiveness of audit procedures in revealing fraud in the form of independence, objectivity, professional skepticism, ability, and experience have not been fully proven in predicting the effectiveness of audit procedures in revealing fraud in Indonesia. Independence has a negative effect, while objectivity, professional skepticism, ability, and auditor's experience positively affect the effectiveness of audit procedures in revealing fraud. However, not all of them are significant. Then, the independence and ability of auditors have a negative effect on time pressure, while objectivity, professional skepticism, and experience of auditors have a positive effect on time pressure. Testing the effect of time pressure on the effectiveness of audit procedures in revealing fraud results have a positive but insignificant effect. 5 (five) determinant variables of the effectiveness of audit procedures in revealing fraud are not proven to increase the effectiveness of audit procedures in revealing fraud through time pressure. This can be explained because this research is the first study to examine time pressure as an intervening variable on the effectiveness of audit procedures in revealing fraud, so the results cannot be compared with previous research, which partially used time pressure as a moderating variable in fraud detection.

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Introduction:-

Corruption is a form of fraud that occurs in the public and private sectors through abuse of public power for personal gain. The Corruption Perception Index (CPI) published by Transparency International released shocking corruption practices in Indonesia. The CPI is a measure of a country's public sector corruption used internationally; it is a matter of pride for a country if it occupies the top-ranking row. On the other hand, it would be a disgrace and shame

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if a country was at the bottom of the row. Indonesia's GPA for 2021, released in January 2022, received a score of 38 out of 100 and ranked 96th out of 180 countries (KPK, 2022), thus showing an increase of one point from 2020. However, Indonesia's GPA for 2022, released in January 2023, received a score of 34 out of 100 and ranked 110th out of 180 countries (Transparency International Indonesia, 2023). The corruption rating shows that efforts to eradicate corruption in Indonesia have not been effective, although there has been improvement from previous years.

As one of the efforts to tackle and uncover fraudulent practices in government agencies, the Indonesian government has conducted investigative audits and applied forensic accounting knowledge in fraud detection. The purpose of fraud investigations is to collect evidence of suspected fraud (Rufus et al., 2015). Forensic accounting is a professional discipline that practices fraud examination, corruption and bribery investigations, business judgments, expert witnesses, cybercrime, and litigation support (Alshurafat et al., 2023; Asuquo, 2012; Chen et al., 2018; Crumbley et al., 2015; Seda & Peterson, 2009; Singleton & Singleton, 2011). Efforts to detect fraud in public sector institutions in Indonesia are carried out by the government's external auditor, namely The Supreme Audit Agency (BPK). BPK has to examine the management and accountability of state finances. BPK functions as an external auditor that oversees the government from the outside. Therefore, BPK, as the government's external auditor, must be able to examine the management and accountability of state finances. BPK from 2005 to semester I of 2022 revealed state/regional losses of IDR 4.56 trillion, where this value does not include the value of state/regional losses from the results of calculating state losses at the request of the competent authority in the context of handling corruption cases (BPK, 2023).

Fraud cases in the finance and accounting sector are like an endless phenomenon (Reskino et al., 2021) as stated by Azizah & Reskino (2023) fraud is a threat to every entity because it has serious impacts. There are many ways companies maintain their appearance to look attractive and to attract stakeholders who need these financial reports (Oktaviany & Reskino, 2023). This proves that fraud is growing in various ways and encourages auditors to improve their ability to detect fraud (Permana & Eftarina, 2020). Auditors must be able to detect fraud when fraud occurs in their audit work (Afriyie et al., 2023; Anggriawan, 2014; Lanny & Utami, 2023; Subhan, 2023; Utami, 2023). However, the auditor also has limitations in detecting fraud, which can occur because of an opportunity used by someone to commit fraud for their interests (Suhartono & Candra, 2020). This fraud continues to occur everywhere, so it is necessary to detect fraud. Detecting fraud is, of course, difficult because it is hidden, and of course, there are plans and strategies in such a way as to hide this fraud. This is detrimental to users of financial statements, including shareholders, creditors, society, and the state. Therefore, it is necessary to detect fraud to prevent or limit the space for individuals who want to commit fraud (Pisera et al., 2022).

Research carried out in government institutions was carried out, among others, by Kurniawan & Reskino (2023), who tested the impact of pentagon model fraud elements on financial statement fraud and analyzed the role of good corporate governance in moderating pentagon model fraud elements on government financial report fraud in ministries and government institutions. The results of his research show that the rationalization dimension has a significant impact on indications of fraud. The difference between this research and Kurniawan's research lies in that this research tests the effectiveness of audit procedures using attribution theory in revealing fraud. Audit procedures are carried out to obtain sufficient evidence to support the auditor's opinion on the fairness of the financial statements (Farooq & Shehata, 2018). For this reason, audit techniques such as confirmation, observation, inspection, question and answer (inquiry), and others are needed to obtain audit evidence. Investigators must have adequate attitudes, abilities, and experience to ensure an effective audit process. Good auditors have three attitudes and mindsets: independence, objectivity, and skepticism (Mardijuwono & Subianto, 2018). These three attitudes cannot be separated from the forensic accountant's work. However, independence, objectivity, and skepticism are insufficient in detecting fraud because an auditor requires good investigative skills and experience (Chiang, 2016). In addition, investigative auditors must be able to apply accounting principles, accounting standards, and practical experience in this field obtained from continuous professional training and education (Kumari Tiwari & Debnath, 2017).

In addition to all the factors above, time pressure arises due to limited resources in the form of time given to auditors to carry out audit assignments government external auditor (Faisal AR Pelu et al., 2020). BPK is also bound by time pressure, which following Law Number 15 of 2004 concerning Audit of Financial Management and Responsibility State, the submission of the report on the results of the audit of the government's financial statements is submitted no later than two months after the BPK receives the financial report from the government. Apart from

being related to financial reports, the BPK also evaluates and determines the amount of state losses; law enforcement officials will use the report to calculate state losses to prove a criminal act of corruption.

Public demands for improving the quality of government audits in the context of revealing fraud are increasing; therefore, it is necessary to determine determinants that can potentially affect the effectiveness of audit procedures in revealing fraud. Several studies have been conducted on the factors influencing audit procedures' effectiveness and quality in revealing and detecting fraud. However, these studies show inconsistent results, including Arifin (2022), Hazami-Ammar (2019); Tang & Karim (2019); Cahyono et al. (2015); Glover & Prawitt (2014); Kumari Tiwari & Debnath (2017).

This research is expected to provide added value because this research is an application of attribution theory that has not been widely applied in forensic accounting studies and reveals fraud, it is an extension of previous research by adding intervening variables in the form of time pressure, using different test equipment, and using special samples auditors at BPK Head Office from a variety of different units and have varied experience and abilities.

Literature Review:-

Attribution Theory

Attribution theory describes a person's behavior based on a combination of internal strengths, factors that come from within a person, such as traits, character, attitudes, abilities, etc., and external forces, namely factors outside a person's self, such as situations of pressure, challenges at work, or certain circumstances that will affect individual behavior (Heider, 1958). Attribution theory explains the factors that contribute to certain behaviors carried out by others or by oneself because of internal or external factors that will influence individual behavior. Meanwhile, Safeer et al. (2020) state that internal forces (personal attributes) and external forces (environmental attributes) jointly determine human behavior. Internal and external attributions have been stated to affect individual performance evaluations, for example, in determining how superiors treat their subordinates, as well as influencing individual attitudes and satisfaction with the results of their work. People will behave differently if they perceive their internal attributes more than their external attributes (Chiou et al., 2018). In this study, attribution theory is used because researchers will conduct an empirical study to determine the factors that influence the effectiveness of audit procedures in revealing fraud by adding an intervening variable in the form of time pressure. The personal characteristics of an auditor are one of the determinants of the effectiveness of audit procedures in revealing fraud. This study applies attribution theory as a basis for developing a model that explains the factors that influence the effectiveness of audit procedures in revealing fraud. These factors come from internal and external aspects of a person, including auditor independence, auditor objectivity, auditor professional skepticism, auditor ability, and auditor experience, with time pressure as an intervening variable.

Fraud

Albrecht et al. (2009) explained that fraud includes a variety of ways that someone can use to get benefits from other people through improper actions. There is no standard definition or rule in interpreting fraud, but at least fraud includes sudden, deceptive, clever, and dishonest methods used to trick someone. Meanwhile, Islahuzzaman (2012) defines fraud as all kinds of sneaky ways humans can plan, and one of them is chosen to be applied individually to gain an advantage over other people incorrectly. This includes surprise, deception, cunning, concealment, and other methods that are not fair to the detriment of others. In fraud detection, one needs many views on the four topics: fraud background, principles, schemes, and red flags. For example, the fraud theory's approach to fraud begins with identifying the fraud scheme and how it might occur. Investigators must be familiar with fraud schemes (fraud trees), fraud triangles, internal controls, and other information related to red flags. Several axioms regarding fraud detection must be considered when planning antifraud programs or activities. The success in detecting fraud is that fraud is more often associated with the absence of controls than with weak controls because these controls are generally better than none. Fraud detection is often carried out with reactive rather than proactive actions, so there is much room for improvement. There is excessive reliance on external audits in fraud detection. Occasional fraud can be detected through intuition, the hesitation of investigators, managers, and auditors, or detected anomalies in accounting records. However, fraud detection is most often carried out by a detection technique or procedure (Singleton & Singleton, 2010).

Effectiveness of Audit Procedures in Revealing Fraud

Some steps needed to achieve certain goals are planning, problem formulation, determining implementation steps, and setting goals. These steps are necessary to ensure an effective way to achieve the goal. Effectiveness is defined

as the ability to achieve goals in the right way using the right tools to achieve the goals that have been set. In this context, the effectiveness of audit procedures in revealing fraud is determined based on the extent to which the results of the inspection or audit can describe activities that produce good procedures in investigative audits to uncover fraud (Tang & Karim, 2019). Furthermore, (Rezaee & Wang, 2019) states that skills and knowledge of the investigative process of detected fraud and the ability to apply relevant techniques to uncover fraud are essential for an effective and efficient forensic audit. Audit procedures start from reviewing initial information, planning investigative audits, conducting investigative audits, reporting, and following up (Kayo, 2013). Before the audit process, the auditor will need preliminary information. In a forensic audit, initial information is generated from the findings of a financial or general audit, operational audit, performance audit, and public reports on suspected fraud, which are submitted to the competent authority.

Furthermore, according to Tuanakotta (2012) auditors must respond to audit findings, allegations, and complaints by conducting careful examinations through investigative audits. Investigative audits are an important part and starting point of forensic accounting (Jenkins et al., 2018). Investigative audits are generally follow-up activities based on certain findings or information from public sources. An investigative audit that reveals several deviations considered detrimental to the state's finances or the country's economy will require the auditor to identify the case for further handling.

Auditor Independence

Ackers(2016)describes two mandatory elements that guarantee auditor independence, namely: (a) Independence of mind, which reflects the auditor's state of mind to allow the audit to be carried out without being affected by bias and always based on facts; and (b) independence in appearance. The Republic of Indonesia State Financial Audit Standards (SPKN) define independence as attitudes and actions in carrying out audits to be impartial to anyone and not influenced by anyone (BPK, 2017). Attribution theory shows how a person contributes to the behavior of others or his behavior because of attitudes, environmental conditions, and others. One of the attitudes referred to in the attribution theory is independence, or independence in thinking and independence in appearance, by not taking sides with anyone and without being influenced by anyone to guarantee trustworthy and reliable audit results. Gaddafi (2013) revealed that audit quality can be achieved through auditor independence in the audit process. This fact is in line with the research of Cahyono et al. (2015) and a review by Patrick et al. (2017),who concluded a strong relationship between auditor independence and audit quality.

Furthermore, research by Wiguna and Wahyu Hapsari (2015) and Sanjaya (2017) also revealed that independence has a positive effect. However, Arifin's research (2022) shows that auditor independence does not affect the effectiveness of audit procedures. Based on the description, the hypotheses proposed in this study are:

H1: Does investigative auditor independence positively affect audit procedures' effectiveness in revealing fraud?

Auditor Objectivity

Investigative auditors must be objective in carrying out their profession. The auditor must present an objective audit report where objectivity is shown by presenting a balanced, impartial audit report, and by the facts found in the field (BPK, 2017). In addition, objectivity is achieved by always using logical reasons and acting fairly without being influenced by pressure from certain groups with an interest in audit results (Mansor et al., 2020). In accepting an engagement in an employment relationship, the auditor must be sure that the services requested do not exceed the boundaries of professional practice, which can damage his integrity and objectivity as an auditor (Messier et al., 2014). In this way, attribution theory explains that a combination of internal and external forces determines a person's behavior. These external forces can include pressure situations and circumstances impacting individual behavior. These pressures will affect a person's objectivity, but an investigative auditor should not put himself in a situation or be placed in a position where his objectivity can be questioned. Objectivity is achieved by always using logical reasons and acting fairly without pressure from certain groups interested in audit results (Mansor et al., 2020). Within this framework, research (Cahyono et al., 2015)and (Astuti et al., 2016)concluded that auditor objectivity is necessary to conduct investigative audits to improve audit quality, especially in detecting and revealing fraud. However, Arifin's research (2022) shows that auditor objectivity does not affect the effectiveness of audit procedures.

Based on the description, the hypotheses proposed in this study are:

H2: Does the investigative auditor's objectivity positively affect the effectiveness of audit procedures in revealing fraud?

Auditor's Professional Skepticism

Harding and Trotman (2017), an auditor's professional skepticism is constantly questioning and critically evaluating audit evidence. Meanwhile, the 2007 State Financial Audit Standards (SPKN), which was later stipulated as BPK Regulation No. 1 of 2017, defines professional skepticism as the auditor's ability to avoid perceiving the party concerned as dishonest, while at the same time maintaining the need to question the honesty of the party concerned. From the attribution theory perspective, factors originating from within a person, such as persistent efforts to never give up, will continuously encourage people's enthusiasm to do their job perfectly to improve the quality of their work. This effort includes an attitude of professional skepticism that is not easy to believe something and always maintains critical questioning and evaluation of audit evidence. Thus, an investigative auditor needs to have oral skepticism to obtain a quality audit in his work, especially concerning closure. Research conducted by Glover and Prawitt (2014) reveals the importance of applying professional skepticism by auditors to improve audit quality. Likewise, the research by Wiguna & Hapsari (2015), Prasetyo (2015), and Butar Butar & Perdana (2017) concluded that professional skepticism has a significant effect on fraud detection. In addition, Arifin's research (2022) shows that auditors' professional skepticism has a positive effect on the effectiveness of audit procedures.

Based on the description, the hypotheses proposed in this study are:

H3: Does the investigative auditor's professional skepticism positively affect the effectiveness of audit procedures in revealing fraud?

Auditor Ability

According to Tuanakotta (2012), a successful investigative auditor can collect facts from various witnesses fairly, impartially, and validly (according to the law) and accurately and report facts completely. In SPKN (BPK, 2017), BPK guarantees that auditors have the necessary expertise and collectively has the knowledge, experience, and competencies needed in an audit, including the ability and experience to practice professional judgment. Along with specialized knowledge of fraud detection techniques, one needs patience and an analytical mindset. An investigative auditor must look beyond the numbers and understand the substance of the situation. Thus, Siriwardane et al. (2014) require an auditor who will investigate to have basic knowledge, technical skills, and a positive mental attitude. Attribution theory considers ability as one of the potential factors in a person that can influence his behavior. Kumari Tiwari and Debnath (2017) state that the success of a forensic audit is largely determined by adequate auditor capabilities, including the ability to prevent and detect fraud within the organization, carry out forensic audits, and calculate losses due to fraud, trace assets related to fraud, and provide statements skill. Furthermore, research by Kassem (2018) and Hazami-Ammar (2019) reveals that the ability of investigative auditors influences the effectiveness of investigative audit procedures in proving fraud. Apart from that, Arifin's research (2022) shows that auditors' ability positively affects audit procedures' effectiveness.

Based on the description, the hypotheses proposed in this study are:

H4: Does the investigative auditor's ability positively affect the effectiveness of audit procedures in revealing fraud?

Auditor Experience

Kayo (2013) states that investigative auditor experience can be obtained through adequate work experience in general operational performance and audits with specific objectives or investigative audits, especially in auditing government organizational units. In SPKN (BPK, 2017), BPK guarantees that auditors have the necessary expertise, which collectively has the knowledge, experience, and competencies needed in an audit, including the ability and experience to practice professional judgment. Attribution theory implies that one's experience will provide support for knowledge application. This theory suggests that an experienced auditor is knowledgeable enough that will help him complete the task with the best results. The experience of an investigative auditor will give him a better ability to carry out careful, thorough, and insightful investigations, especially regarding the disclosure of fraudulent activity. (Yuniarti & Tiara, 2015) and Khan et al. (2020), the more effective the audit process, especially regarding disclosure and evidence of fraud. In addition, Arifin's research (2022) shows that auditor experience has a positive effect on the effectiveness of audit procedures.

Based on the description, the hypotheses proposed in this study are:

H5: Does the investigative auditor's experience positively affect the effectiveness of audit procedures in revealing fraud?

Time Pressure

Time pressure is the time pressure or limits the auditor owns to carry out his duties as efficiently as possible. According to attribution theory, time pressure is an external factor affecting audit quality. In other words, audit quality can be affected by time pressure as an external factor that affects audit quality (Jelista et al., 2015). Even though there is time pressure, the auditor is expected to be able to complete their duties efficiently in evaluating audit evidence critically and not to take the audit evidence for granted. Of course, sometimes the time does not match the time needed to complete a job. With this time pressure, the auditor tends to skip things that he considers small to complete the audit by the time allotted. These small things can undoubtedly reduce the auditor's confidence in the audit results, and there may be fraud that will be overlooked. Because someone who works under pressure, the results are certainly different from those of someone who works without pressure. Anggriawan (2014) and Yuara et al. (2019) found that time pressure has a negative effect on fraud detection. Meanwhile, Suseno (2021) found that time pressure positively affected fraud detection, and (Apriliana and Agustina, 2017) concluded that time pressure had no effect on fraud detection. The existence of differences in the previous tests resulted in the time pressure test on fraud reveal needing to be redone.

Based on the description, the hypotheses proposed in this study are:

H6: Does an investigative auditor's independence positively affect time pressure?

H7: Does the investigative auditor's objectivity positively affect time pressure?

H8: Does the investigative auditor's professionalism skepticism positively affect time pressure?

H9: Does the investigative auditor's ability positively affect time pressure?

H10: Does an investigative auditor's experience positively affect time pressure?

H11: Does time pressure positively affect the effectiveness of audit procedures in revealing fraud?

H12: Does investigative auditor independence positively affect the effectiveness of audit procedures in revealing fraud through time pressure?

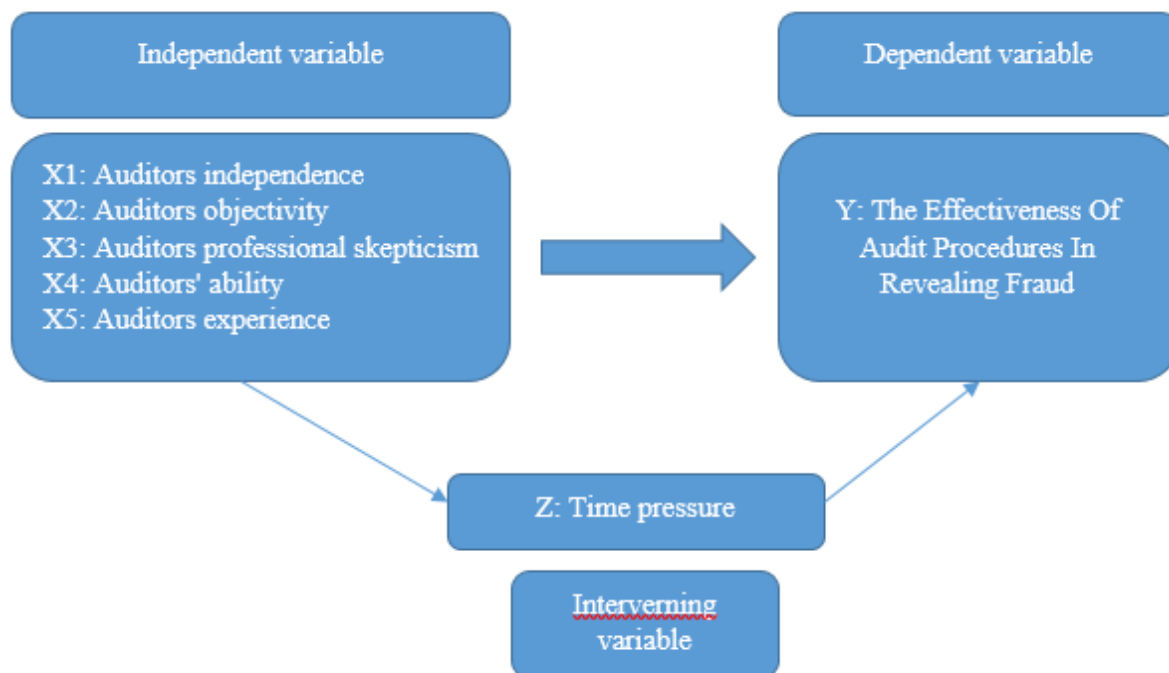
H13: Does the objectivity of the investigative auditor positively affect the effectiveness of audit procedures in revealing fraud through time pressure?

H14: Does the investigative auditor's professional skepticism positively affect the effectiveness of audit procedures in revealing fraud through time pressure?

H15: Does the investigative auditor's ability positively affect the effectiveness of audit procedures in revealing fraud through time pressure?

H16: Does the investigative auditor's experience positively affect the effectiveness of audit procedures in revealing fraud under time pressure?

A research image model can be proposed based on the above hypothesis.



Research Methods:-

Sampling and sampling techniques

This study uses a quantitative approach. This study uses data analysis with the Partial Least Squares (PLS) approach. Ghozali and Henky Latan (2015) state that the PLS method is used because it has several advantages, including testing theories with weak data, a small number of samples, or problems with data normality. Although PLS is used to explain whether there is a relationship between latent variables (prediction), PLS can also be used to confirm the theory. The model was developed in research based on relevant theory and analyzed using the SmartPLS 3.0 program. The PLS analysis consists of two sub-models: the measurement model, the outer model, and the structural model, or the inner model (Ghozali & Henky Latan, 2015). The measurement model shows the ability of indicators to measure latent variables.

The population of this study is the auditors who work at the Supreme Audit Agency Headquarters in Jakarta. The sample used is the respondents who were involved in the audit of financial reports and investigative audits. The reason for taking this sample is that respondents have experience related to financial statements and investigative audits so that they can provide perceptions, assessments, and understandings following audit conditions and procedures. The research sample was selected based on the rule of thumb, namely the sampling technique proposed by Roscoe (1975), which stated that appropriate research should use multivariate analysis as multiple regression analysis, namely using a sample of at least ten times the number of variables studied. Based on this rule, the minimum sample size for this study is $7 \times 10 = 70$ (seventy) respondents.

The data used in this research is primary data obtained directly from the source. Primary data was obtained through a survey using a list of statements/questions (questionnaire). This type of questionnaire is direct in which the respondent answers about his perceptions, judgments, or understanding. The statements/questions in the questionnaire were made in a closed form so that respondents only put a check mark on the answers they considered appropriate. Each item of questionnaire questions was measured using a five-level Likert scale consisting of strongly disagree (1: STS), disagree (2: TS), neutral (3: N), agree (4: S), and strongly agree (5: SS).

Variable measurement

The variables in this study consist of the dependent and independent variables. The dependent variable is the effectiveness of audit procedures in revealing fraud (Y), which is determined based on the extent to which the results of the inspection or audit can describe activities that produce good procedures in investigative audits to uncover fraud where the indicators used are audit procedures and audit techniques. The questions that measure this variable consist of 10 questions.

Independent variables include Independence, Objectivity, Professional Skepticism, Ability, and Auditor Experience. Independence (X1) is defined as attitudes and actions in examinations to be impartial to anyone and not influenced by anyone with indicators in the form of personal disturbances and extreme disturbances. Questions that measure this variable consist of 7 (seven) questions. Objectivity (X2) is achieved by always using logical reasons and acting fairly without being influenced by pressure from certain groups with indicators of conflict of interest and disclosure according to facts; questions that measure this variable consist of 8 (eight) questions. Professional skepticism (X3) is the auditor's ability to avoid perceiving the party concerned as dishonest while at the same time maintaining the need to question the honesty of the party concerned; indicators of this variable are critical attitude and are not easily satisfied, questions that measure this variable consist of 6 (six) questions. Ability (X4), where investigative auditors require various abilities with indicators in the form of basic abilities and technical abilities, questions that measure this variable consist of 11 questions. Experience (X5) can be obtained through adequate work experience, both in general audits, operational audits, performance audits, as well as audits with specific objectives or investigative audits, especially in auditing government organizational units; the indicators for this variable are decision-making and work experience, questions that measure this variable consist of 9 (nine) questions.

The intervening variable includes Time Pressure (Z), which usually occurs when the auditor has to consider the costs and time available when completing pre-planned audit procedures; the questions that measure this variable consist of eight questions.

Statistical models and tests

Data analysis used descriptive statistics, validity, and reliability tests with Cronbach's alpha and moderate regression. The independent variable decision has a significant effect or is not determined by the magnitude of the

probability value. If the probability value (p-value) or sig. Below 5% ($A = 0.05$), the independent variable is said to have a significant influence. Conversely, if the probability value (p-value) or sig. Above 5% ($a = 0.05$), the independent variable is said to have no significant effect.

Result and Discussion:-

Data Analysis

This research was conducted using primary data obtained using a questionnaire in the form of a list of statements/questions, distributed online via the Google form media, and distributed to 123 employees with the position of examiner available at the BPK Head Office. Questionnaires were distributed to respondents for approximately one month, from 17 December 2022 to 27 January 2023.

The obstacle in distributing this questionnaire is the time it takes; when distributing the questionnaires, most of the auditors carried out field audit assignments in other entities, so the number of respondents was limited. The following table 1 presents the distribution and return of research questionnaires.

Overall, the target number of respondents in this study was 123 respondents. The number of completed questionnaires was 115, so eight were not filled in. All questionnaires filled out and sent by respondents can be processed in this study. The response rate was 93.50%, while the remaining 6.5% did not fill out. The obstacle in distributing this questionnaire was the time it took to distribute the questionnaire; where the questionnaire was distributed, most of the auditors were carrying out field audit assignments in other entities, so the number of respondents was limited.

From the 115 answers to the questionnaire collected from nine Echelon I examiner units, a demographic picture of the respondents was obtained, in which 68 male auditors answered 59.13% and 47 female auditors answered 40.87%. Most of the respondents were employees, with the position of Junior Expert Examiner as many as 79 people or 68.70%, the position of First Expert Examiner as many as 28 people or 24.35%, and the position of Intermediate Expert Examiner as many as eight respondents or 6.96%. Based on the experience of respondents consisting of 10 to 20 years as many as 90 respondents or 78.26%, 21 to 30 years, as many as eight respondents or 6.96%, up to 10 years as many as 17 respondents or 14.78%.

Descriptive Statistics

The 115 questionnaire answers collected were tabulated for data analysis. The data presented are respondents' answers to each questionnaire question relating to the variables of independence, objectivity, professional skepticism, ability, auditor experience, time pressure, and the effectiveness of audit procedures in revealing fraud. The results of the descriptive statistics are as follows.

The independence variable (X1) is measured using an instrument consisting of seven question items. The average respondent's answer is 4 or agree (S) and 5 or strongly agree (SS). For the distribution of respondents' answers, the lowest score is at point 1, and the highest is at point 5. The objectivity variable (X2) is measured using an instrument of 8 (eight) question items. The average respondent answered 4 or agreed (S) and 5 or strongly agreed (SS). For the distribution of respondents' answers, the lowest score is at point 1 and the highest is at point 5. The professional skepticism variable (X3) is measured using an instrument consisting of 6 (six) question items. The average respondent answered 4 or agreed (S) and 5 or strongly agreed (SS). For the distribution of respondents' answers, the lowest score is at point 1 and the highest is at point 5. The ability variable (X4) is measured using an instrument consisting of 11 question items. The average respondent answered 4 or agreed (S) and 5 or strongly agreed (SS). For the distribution of respondent's answers, the lowest score is at point 1, and the highest is at point 5. The auditor's experience variable (X5) is measured using an instrument of 9 (nine) question items. The average respondent's answers answered 3 or neutral (N), 4 or agreed (S), and 5 or strongly agreed (SS). For the distribution of respondent's answers, the lowest score is at point 1, and the highest is at point 5. The time pressure variable (Z) is measured using an instrument of 8 question items. The average respondent's answer is two or disagree (TS), 3 or neutral (N), and 4 or agree (S). For the distribution of respondents' answers, the lowest score is at point 1, and the highest is at point 5. The variable effectiveness of audit procedures in revealing fraud (Y) is measured using an instrument consisting of 10 question items. The average respondent answered 4 or agreed (S) and 5 or strongly agreed (SS). For the distribution of respondent's answers, the lowest score is at point 1, and the highest is at point 5.

Partial Least Square (PLS) Test Results

In conducting data analysis, this study used the Partial Least Square (PLS) approach with the help of the SmartPLS 3.2.9 program. The first step is to test the outer model. Convergent validity is evaluated through the value of the loading factor and the Average Variance Extracted (AVE) value. Statement items are valid if they have a loading factor value above 0.5. This is because this research is still in the scale development stage. Meanwhile, statement items with a loading factor below 0.5 will be excluded from the model and not included in the analysis. The results of data processing in the evaluation of convergent validity are known as follows:

1. The auditor independence variable (X1) has 2 (two) questions, each of which has a loading factor value below 0.5, so that 2 (two) questions are issued because they are considered not eligible. So there are 4 (four) questions, each with an Average Variance Extracted (AVE) validity test result that meets a loading factor value above 0.5.
2. Auditor objectivity variable (X2), all 8 (eight) question items have a loading factor value above 0.5. In the variable auditor professional skepticism (X3), all 6 (six) question items have a loading factor value above 0.5. In the auditor's ability variable (X4), all 11 question items have a loading factor value above 0.5. So, all these questions are qualified.
3. The auditor experience variable (X5) has 1 (one) question that has a loading factor value below 0.5 so that 1 (one) question is issued because it is considered not eligible. So there are 8 (eight) questions whose validity test results of the Average Variance Extracted (AVE) meet the loading factor value above 0.5.
4. The time pressure variable (Z) has 5 (five) questions, each of which has a loading factor value below 0.5, so 5 (five) questions are issued because they are considered not eligible. So there are 3 (three) questions, each with the results of the Average Variance Extracted (AVE) validity test, which meets the loading factor value above 0.5.
5. The variable effectiveness of audit procedures in revealing fraud (Y), there is 1 (one) question that has a loading factor value below 0.5, so that 1 (one) question is issued because it is considered not eligible. So, there are 9 (nine) questions, each of which has the results of the validity test of the Average Variance Extracted (AVE), which meets the loading factor value above 0.5.

The next evaluation of the outer model is the evaluation of discriminant validity. This validity was evaluated by measuring using the Heteroite Monoroite Ratio (HTMT). A construct is considered to have good discriminant validity if the Heteroite-Motonoroit (HTMT) value is less than 0.90. From the results of data processing, it is known that the Heteroite-Motonoroit (HTMT) value of each variable, namely Auditor Independence, Auditor Experience, Professional Skepticism, and Time Pressure, is below 0.90 so that it meets the criteria to be able to conclude discriminant validity assessment.

The next test is the evaluation of construct reliability, which helps determine the accuracy, consistency, and accuracy of research instruments that measure the construct. Reliability was evaluated by looking at Cronbach's alpha value, with criteria of more than 0.70. Then construct reliability was also evaluated with composite reliability criteria with a value of more than 0.70. The processed data shows an unreliable Cronbach's alpha value, namely on auditor independence with a value of 0.639 and time pressure with a value of 0.502, while the composite reliability is already above 0.70. The other 5 (five) variables, namely auditor ability, auditor objectivity, auditor experience, professional skepticism, and effectiveness of audit procedures in revealing fraud, have a Cronbach's alpha value above 0.70 and a composite reliability value above 0.70 so that 5 (five) variables are considered reliable. So, it can be concluded that the construction meets the reliability requirements. The following can be seen in the summary table 1 below.

Table 1:- Reliability Test Result.

Variable	Cronbach's Alpha (A)	Conclusion	Composite Reliability (B)	Conclusion
Auditors independence (X1)	0,639	Unreliable	0,774	Reliable
Auditors objectivity (X2)	0,898	Reliable	0,919	Reliable
Auditors professional skepticism (X3)	0,909	Reliable	0,931	Reliable
Auditors' ability (X4)	0,941	Reliable	0,950	Reliable
Auditors experience (X5)	0,935	Reliable	0,948	Reliable
Time pressure (Z)	0,502	Unreliable	0,784	Reliable
The Effectiveness Of Audit Procedures In Revealing Fraud (Y)	0,921	Reliable	0,935	Reliable

Source: Primary Data processed 2023

After evaluating the outer model, the next step is to evaluate the structural equation model (inner model), which explains the effect between variables or testing the research hypothesis, from the results of processing the inner model data with the SmartPLS application version 3.2.9 on data that has passed the outer model prerequisite test. In the significance test with the multiple regression model in Table 2, for the hypothesis to be accepted, the assigned significance value (P value) must be less than 0.05, and the t-statistic value must be greater than 1.960. The conclusions in Table 2 are produced as follows:

Table 2:- Model Significance Test Results.

Variable	Expected	T Statistics	P Values	Conclusion	
Auditors Independence>The Effectiveness Of Audit Procedures In Revealing Fraud	Positive	1,364	0,087	Negative	Rejected
Auditors independence > Time pressure	Positive	0,326	0,372	Negative	Rejected
Objektivitas Auditor >The Effectiveness Of Audit Procedures In Revealing Fraud	Positive	2,452	0,007	Positive	Accepted
Objektivitas Auditor > Time pressure	Positive	1,131	0,129	Positive	Accepted
Auditors Professional Skepticism>The Effectiveness Of Audit Procedures In Revealing Fraud	Positive	1,366	0,086	Positive	Accepted
Auditors professional skepticism > Time pressure	Positive	2,582	0,005	Positive	Accepted
Auditors' Ability>The Effectiveness Of Audit Procedures In Revealing Fraud	Positive	0,663	0,254	Positive	Accepted
Auditors' ability > Time pressure	Positive	0,577	0,282	Negative	Rejected
Auditors experience >The Effectiveness Of Audit Procedures In Revealing Fraud	Positive	3,024	0,001	Positive	Accepted
Auditors experience > Time pressure	Positive	1,197	0,116	Positive	Accepted
Time pressure >The Effectiveness Of Audit Procedures In Revealing Fraud	Positive	1,163	0,123	Positive	Accepted

Source: Primary Data processed 2023

The Path coefficient helps to see whether the dependent variable has a positive or negative effect. If the result is positive, it will have a positive impact; more precisely, if it is negative, it has a negative impact. This can be seen in the following table.

Table 3:- Path Coefficient and R Square values.

Path Coefficient	The Effectiveness Of Audit Procedures In Revealing Fraud	Time pressure
Auditors independence	-0,091	-0,041
Auditors objectivity	0,314	0,131
Auditors professional skepticism	0,268	0,450
Auditors' ability	0,135	-0,106
Auditors experience	0,286	0,125
Time pressure	0,046	
	R Square	R Square Adjusted
Time pressure	0,287	0,254
The Effectiveness Of Audit Procedures In Revealing Fraud	0,765	0,752

Source: Primary Data processed 2023

From Table 3 above, this study has an Adjusted R-Square value at a time pressure of 0.254. This means that the dependent variable can only be explained by the independent variable of 25.4%, while other variables outside this study affect the remaining 74.6%. Likewise, with the adjusted R-Square variable, the effectiveness of audit procedures in revealing fraud is 0.752. This means that the dependent variable can only be explained by the independent variable of 75.2%, while other variables outside this study affect the remaining 24.8%. Based on the criteria stated in Ghozali (2021), the R Square value for the time pressure variable is 0.287, and the audit procedure effectiveness variable in revealing fraud is 0.765, indicating a moderate research explanatory model.

In the significance test with the multiple regression model in Table 2, for the hypothesis to be accepted, the assigned significance value (P value) must be less than 0.05, and the t-statistic value must be greater than 1.960.

The researcher recalculated the significance test by including the effect of the intervention so that a multiple regression model was obtained with the results in Table 4 below.

Table 4:- Influence of Intervening Variables.

Variable	T Statistics	P Values	Conclusion
Auditors Independence> Time Pressure>The Effectiveness Of Audit Procedures In Revealing Fraud	0,234	0,408	Rejected
Auditors objectivity > Time pressure >The Effectiveness Of Audit Procedures In Revealing Fraud	0,617	0,269	Accepted
Auditors Professional Skepticism> Time Pressure>The Effectiveness Of Audit Procedures In Revealing Fraud	1,070	0,143	Accepted
Auditors' ability > Time pressure >The Effectiveness Of Audit Procedures In Revealing Fraud	0,424	0,336	Rejected
Auditors experience > Time pressure >The Effectiveness Of Audit Procedures In Revealing Fraud	0,683	0,247	Accepted

Source: Primary Data processed 2023

Overall, a summary of the results of the quantitative analysis using the Partial Least Square (PLS) test is as follows.

This study rejects the first hypothesis, "the independence of investigative auditors has a favorable effect on the effectiveness of audit procedures in finding fraud." Researchers initially believed that additional independent auditors would improve audit methods for fraud detection. This hypothesis was rejected because "the direct effect of investigative auditor independence on the effectiveness of audit processes in finding fraud" was negative and not statistically significant. This study examines whether audit independence improves fraud detection. According to the research, increasing the independence of investigative auditors does not improve audit procedures for fraud detection. This defies the first hypothesis. This study answered questions about the independence of investigative auditors and the effectiveness of audit procedures in uncovering fraud; however, it did not accomplish positive research objectives. Objectives may go beyond answering the research question. Research may also examine other aspects that affect audit processes' ability to detect fraud or find audit practice improvements. Research proving that investigative auditor independence is not beneficial may not achieve this purpose. When negative or negligible results contradict original assumptions, they can help scientists comprehend the topic under study. Future studies can examine other characteristics affecting audit methods' fraud detection. Thus, research results answer the research questions, yet accomplishing the larger aims may require further thinking on the findings' broader implications.

The second hypothesis is that the objectivity of investigative auditors has a positive effect on the effectiveness of audit procedures in revealing fraud accepted. The direct effect of the investigative auditor's objectivity on audit procedures' effectiveness in revealing fraud was positive and significant. The findings of this research support the second hypothesis, namely that the objectivity of investigative auditors has a positive and significant effect on the effectiveness of audit procedures in uncovering fraud. The research results show that the more objective the investigative auditor is in assessing evidence and information, the more influential the audit procedures are in detecting fraud. In other words, auditor objectivity is a positive and significant factor in determining audit effectiveness. So, the research results, which show the positive and significant role of investigative auditor objectivity in the effectiveness of audit procedures in uncovering fraud, increase understanding of one of the key factors that can influence the effectiveness of audits in identifying fraud.

The third theory is that investigative auditors' professional skepticism improves audit processes' fraud detection. The effect of direct auditors' professional skepticism on audit techniques' fraud detection efficacy was favorable and insignificant. This research seeks to determine how professional skepticism improves auditors' fraud detection. The research shows that investigative auditors' professional skepticism has a positive and insignificant effect on fraud detection. Investigative auditors need professional skepticism. It shows the auditor's ability to examine information, spot fraud, and verify claims and proof. Professional skepticism improves audits' fraud detection, according to the third hypothesis. According to research on the "positive influence" of professional skepticism, investigative auditors with higher levels of skepticism identify fraud better. This shows why investigative audits require skepticism. Although promising, the research found that professional skepticism directly affects audit processes' fraud detection efficacy "not statistically significant." Despite a beneficial influence, this difference was not statistically significant in the study sample. These findings matter in auditing. Professional skepticism is prized in auditing, but this study warns that it may not necessarily improve an auditor's ability to detect fraud.

Fourth hypothesis: investigative auditor skill enhances audit fraud detection is acknowledged. Audit fraud detection is positively and insignificantly affected by auditor skill." Investigative auditor skills include technical expertise, business process awareness, analysis, and investigation. Fourth, competent auditors expose fraud better. Auditors become better at detecting fraud. Being analytical and knowing where to seek for fraud are examples. Despite a positive effect, auditor skill does not significantly affect audit fraud detection statistically. Some benefit exists, but the difference is not statistically significant in the research sample. These findings impact investigative auditing. Investigative auditor abilities are valued, but these findings suggest they may not necessarily improve fraud detection. Attribution Theory can help auditors and researchers understand that "the direct influence of the auditor's expertise on the effectiveness of audit processes in discovering fraud was found to have a positive and insignificant effect." Attribution Theory suggests that people attribute achievement to internal factors. This study reveals that auditors' increased ability enhances audit operations. Superior auditors detect fraud. Additionally, Attribution Theory explains auditor motivation and behavior. Good auditors may be more confident in their work, so they audit carefully. Auditors may need to improve elsewhere if competence has no statistically significant influence.

Accepting the fifth hypothesis that investigative auditor experience improves fraud detection audit methods. The impact of direct auditors' expertise on audit processes' fraud detection indicated favorable and significant benefits. The study's findings help answer open-ended research questions about investigative auditor expertise and audit systems' fraud detection efficiency. These findings highlight the benefits of investigative auditor experience. Fraud audits can now appropriately consider investigative auditors' experience, which has major implications for audit practitioners and businesses. This research strongly supports improving audit quality and fraud detection in this context. This study supports the notion of attribution by showing that investigative auditors' skill improves audit procedures. In this situation, auditors are compensated for their fraud detection skills, knowledge, and expertise. This study may also suggest that training and a workplace that promotes investigative auditors may alter audit approaches. In other words, outside circumstances that promote the auditor's knowledge and skill help reveal fraud. Thus, the study shows how Attribution Theory can be used to understand the relationship between investigative auditor experience and audit procedures' fraud detection efficiency, providing insight into how auditors, managers, and other stakeholders can evaluate the role of investigative auditor experience in achieving more general audit goals.

The sixth hypothesis that investigative auditor independence positively affects time pressure is rejected. Influence directly to the independence of the auditor time pressure was found to have a negative and insignificant effect. These findings highlight the significance of understanding the variables affecting time pressure in the context of investigative audits. Time constraints frequently impact the accuracy of audits and the auditor's capacity to spot fraud. Therefore, the fact that greater time pressure is not a result of investigative auditor independence is significant. This relates to the research purpose, which can be to investigate the variables affecting time constraints in investigative audit practice. Even though the sixth hypothesis was not supported, these findings offer a more thorough understanding of the elements influencing time constraints in this situation and, thus, a more complete picture of the efficiency of investigative audits. These findings can be used by auditors and managers in investigative audit procedures to assess how they handle time constraints in audit projects and whether auditor independence substantially impacts this. As a result, this research offers insightful information that may be applied to enhance investigative audit procedures in the future.

The seventh hypothesis that the objectivity of investigative auditors has a positive effect on time pressure is accepted. Influence direct auditors' objectivity to time pressure found positive and insignificant effects. Discussion of the research's findings demonstrates the seventh hypothesis. These results suggest that when investigative auditors can uphold objectivity when performing audit tasks, this is associated with an increase in the amount of time pressure they experience in those tasks, even though the effect is not strong enough to be regarded as statistically significant. The Attribution Theory, which considers how people assign causes to various events, can be used to explain this relationship. In this situation, investigative auditors can tend to blame the increased time constraints on their efforts to remain objective throughout the audit process. As a result, more objective auditors might feel more pressure to complete the audit under more time constraints.

Time pressure is improved by investigative auditors' professional skepticism, the eighth hypothesis. Auditors' professional skepticism of time pressure was positively and significantly influenced. These findings show how professional doubt affects investigative audits. Investigative auditors who are more dubious of the material and evidence they find may think they must finish swiftly. Attribution Theory can explain the way people assign events to various factors. Skeptical auditors may ascribe heightened time pressure to audit evidence uncertainty. The study's findings help us understand investigative audit time strain. According to this study, professional skepticism positively and significantly affects investigative auditors' time pressure. These findings can help audit practitioners appreciate the necessity of remaining cautious when conducting investigative audits. This study's findings may also be helpful. Investigative auditors and audit managers can use professional doubt to boost productivity and audit quality while keeping time pressures in check. Thus, this research examines how psychological elements like professional doubts affect investigative audit methods and decisions. They also emphasize minimizing fraud risk under time pressure and conducting rigorous audits. Develop investigative auditor skills to improve audit fraud prevention and detection.

The ninth hypothesis that the ability of investigative auditors has a positive effect on time pressure is rejected. Influence direct auditors' ability to time pressure found to have negative and insignificant effects. This study offers intriguing results that are pertinent to fraud theory, mainly when seen in the context of investigative audits. The research findings refute the ninth hypothesis, which claims that the investigative auditor's skill has a favorable impact on time pressure. In addition, research reveals that direct auditor skill negatively and negligibly impacts time pressure. Rejecting this theory reveals vital information about the auditor's function in fraud detection. This demonstrates that the auditor's investigative skills might not be sufficient under time constraints, which suggests that auditors might find it challenging to conduct in-depth studies to detect fraud under time constraints.

The tenth hypothesis that investigative auditor experience positively affects time pressure is accepted. The influence of direct auditors' experience with time pressure was found to have positive and insignificant effects. The findings of this study provide a thorough knowledge of the interaction between time constraints and auditor experience in the context of investigative audits, with obvious application to attribution theory. The eleventh hypothesis is accepted, according to which having experience as an investigative auditor reduces time pressure. This shows that investigative auditors frequently credit their field experience for their ability to handle time constraints. While managing time pressure, direct auditors may not consider their experience a key consideration. These findings offer important insights into the planning of an investigative audit, where the experience of the investigative auditor should be acknowledged and taken into account when allocating resources and scheduling time. In the context of attribution theory, investigative auditors tend to make positive attributions to their experiences as causes of success in dealing with time pressure, illustrating how individuals' perceptions of the causes of events can influence their responses to time pressures and demands in auditing.

The eleventh hypothesis that time pressure positively affects the effectiveness of audit procedures in revealing fraud is accepted. Influence _ direct time pressure to the effectiveness of audit procedures in revealing frauds found positive and insignificant effects. With significance that can be justified by attribution theory, this research offers a thorough knowledge of the relationship between time constraints and the efficiency of audit methods in detecting fraud. The research findings are consistent with the eleventh hypothesis, which claims that time constraints enhance the efficiency of audit procedures in revealing fraud. This finding demonstrates how time constraints may motivate and enhance auditor performance. According to the attribution hypothesis, auditors may prefer to credit the extra drive and concentration that time constraints provide for their ability to handle it. The fact that time constraints have an insignificantly favorable impact on how well audit procedures reveal fraud, however, highlights the intricacy of this connection. This emphasizes how important it is for auditors to be capable of handling time constraints sensibly.

The findings of this study also have consequences for the training of auditors, who need to be given the necessary time management skills to make the most of time constraints' potential benefits in boosting audit effectiveness. This study shows how time pressure, audit effectiveness, and attribution theory are related. It also emphasizes the significance of managing time pressure and how each person sees the impact of time pressure in the audit environment.

The twelfth hypothesis that investigative auditor independence improves audit procedures for time-pressure fraud detection is denied. The direct effect of auditor independence on time pressure and audit processes' fraud detection was negative and minor. The study's findings on investigative auditor independence, time restrictions, and audit methodologies' fraud detection efficiency are pertinent and explainable by the attribution theory. The twelfth hypothesis, which suggested that investigative auditor independence improved fraud detection under time pressure, was disproven because these variables interact complexly. The result that auditor independence directly has a negative and insignificant influence on time pressure and audit procedures' ability to revealing fraud suggests that independence may not be a significant element in boosting audit effectiveness under time pressure. According to attribution theory, auditors may ascribe their audit results to variables other than independence, such as time management or time constraints. These findings help managers understand the elements that affect audits' fraud detection and the value of examining auditors' attributions to audit results. This study clarifies how attribution theory can explain the complex link between auditor independence, time pressure, and audit success in detecting fraud.

Acceptance of the thirteenth hypothesis that investigative auditors' objectivity improves audit processes' ability to detect fraud under time pressure. Auditors' objectivity had a favorable and insignificant effect on time pressure and audit processes' fraud detection. This research sheds light on how investigative auditor objectivity affects audit procedures' ability to reveal fraud under time pressure and how this relates to attribution theory. The thirteenth hypothesis, which claims that investigative auditors' objectivity improves audit performance by uncovering fraud under time pressure, emphasizes the relevance of this component. The fact that auditor objectivity has an insignificant positive influence on time pressure and audit procedures' efficacy in identifying fraud suggests that investigative auditors' objectivity may motivate them under pressure. In attribution theory, auditors' capacity to objectively assess and probe events may explain their success in handling time constraints and revealing fraud. These findings show how auditor objectivity can improve audit effectiveness, especially under time pressure, and emphasize the necessity of impartiality in investigative audits. This study shows how attribution theory can explain how auditor objectivity affects audit findings in time-pressure scenarios, providing helpful insight into audit practice management in identifying fraud.

The fourteenth hypothesis that investigative auditors' professional skepticism improves audit efficiency in detecting fraud under time pressure is accepted. Positive and small effects of the auditor's professional skepticism on time pressure and audit techniques' fraud detection were found. This study shows that investigative auditors' professional skepticism, time limitation, and audit methodologies' efficacy in revealing fraud are essential to attribution theory. Accepting the fourteenth hypothesis, which shows that investigative auditors' professional doubts improve audit systems' ability to detect fraud under time pressure, stresses the importance of professional doubts in audit practice. Auditor professional doubts have a minor positive effect on time pressure and audit methodologies' fraud detection efficiency, according to studies. Using attribution theory, auditors may credit their success in meeting deadlines and revealing fraud to professional uncertainty. Under time pressure, professional doubts might make auditors more diligent and analytical when doing investigative audits. These findings demonstrate the importance of expert skepticism in fraud detection audits, especially when time is critical. This study explains how attribution theory might explain professional skepticism, time pressure, and audit results in fraud reveal.

The fifteenth hypothesis that investigative auditors improve audit efficiency in rapid fraud detection is rejected. The auditor's abilities negatively and minorly affected time pressure and audit processes' ability to reveal fraud. This study's findings highlight the importance of investigative auditor capabilities in revealing fraud under time pressure and how this may relate to attribution theory. This study also shows that auditor competency has no effect on time pressure and audit methodologies' fraud detection success. According to attribution theory, auditors may attribute poor fraud reveal results under time pressure to the time pressure scenario, inhibiting their capacity to conduct a complete audit. Time constraints can hinder investigative audits, even if auditors are skilled. This shows how important time pressure management is in auditing and how much auditors can blame external factors. This study shows how attribution theory can explain an intricate relationship between auditor skill, time limitation, and audit outcomes in revealing fraud.

The sixteenth hypothesis that investigative auditor experience positively affects audit procedures' effectiveness in revealing fraud through time pressure is accepted. Acceptance of the sixteenth hypothesis, which indicates that investigative auditor experience positively impacts audit procedures' effectiveness in revealing fraud through time pressure, highlights the importance of experience in improving the quality of investigative audits. Although research also finds that the direct influence of auditor experience on time pressure and the effectiveness of audit procedures in revealing fraud has an insignificant positive impact, attribution theory explains how auditors may attribute their success in dealing with time pressure and revealing fraud more to their experience. This illustrates that experience can provide additional confidence and capabilities to auditors in conducting more effective audits in time-pressure situations. These findings provide a deeper understanding of how attribution theory can be used to explain the important role of experience in improving audit results, especially when time is a determining factor in investigative audits. Overall, this research underscores the importance of experience in strengthening audit effectiveness in uncovering fraud and how individual attributions can influence perceptions of the relationship between experience, time pressure, and audit results.

Conclusion:-

This research provides evidence that the determinants of the effectiveness of audit procedures in revealing fraud in the form of independence, objectivity, professional skepticism, ability, and experience have not been fully proven in predicting the effectiveness of audit procedures in revealing fraud in Indonesia. Independence has a negative effect, while objectivity, professional skepticism, ability, and experience of the auditor have a positive effect on the effectiveness of audit procedures in revealing fraud, although not all of them are significant. Then, the independence and ability of auditors have a negative effect on time pressure, while objectivity, professional skepticism, and experience of auditors have a positive effect on time pressure. Testing the effect of time pressure on the effectiveness of audit procedures in revealing fraud results have a positive but insignificant effect. 5 (five) determinant variables of the effectiveness of audit procedures in revealing fraud are not proven to increase the effectiveness of audit procedures in revealing fraud through time pressure. This can be explained because this research is the first study to examine time pressure as an intervening variable on the effectiveness of audit procedures in revealing fraud, so the results cannot be compared with previous research, which partially used time pressure as a moderating variable in fraud detection.

This research is inseparable from the limitations, the limited number of respondents willing to complete the questionnaire because the auditors are still preparing audit reports. Some are still carrying out audit assignments in the field. Even though the researcher has used the media to fill out the questionnaire in a Google Form, the implementation schedule is quite tight due to the research completion schedule and the respondents' busyness. In addition, the questionnaire preparation is still in the development stage, so improvements are needed to increase the validity and reliability of the questionnaire used to produce better and more valuable further research that can broaden the scope or increase the number of respondents from other work units so that the results can be generalized as BPK as a whole and develop other variables related to the determinants of the effectiveness of audit procedures in revealing fraud. Using the Heptagon fraud theory developed by Reskino (2022) in his dissertation entitled "Fraud Prevention Mechanisms and their influence on the Performance of Islamic Financial Institutions is also recommended. The Heptagon fraud theory has been researched by Azizah and Reskino (2023), who found that the dimension of religiosity and culture as part of the heptagon theory influences fraud detection. This theory will explain how the religiosity and culture dimensions can be used in institutions such as the BPK.

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