

Professional Skepticism, Audit Experience, Time Pressure and Fraud Detection

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ARTICLE DETAILS	ABSTRACT
Article History <i>Received:</i> <i>Accepted:</i> <i>Published Online:</i>	The purpose of this study was to identify and analyze the influence of professional skepticism, audit experience, and time pressure on fraud detection at the Selayar Islands District Inspectorate. The population in this study were all employees working at the Inspectorate of the Selayar Islands Regency totaling 48 people. The sampling technique for this study used a purposive sampling technique. The data used in this study are primary data collected by distributing questionnaires to all respondents, with data analysis techniques that will be carried out namely validity and reliability tests, classical assumption tests, multiple linear regression analysis and hypothesis testing consisting of partial tests (t test) and simultaneous test (test f). The results showed that professional skepticism and audit experience had a positive effect on fraud detection at the Selayar Islands District Inspectorate. Meanwhile, time pressure has a negative effect on the detection of fraud at the Inspectorate of the Selayar Islands Regency.
Keywords Professional Skepticism; Experience; Time Pressure; Cheating Detection.	
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1. Introduction

Talking about fraud (fraud) will certainly allude to money, both embezzlement, shoplifting, or the like with the same core, namely taking something that is not his personal right. So it can be said that the source of fraud (fraud) is money. That is why financial problems must be detailed and recorded carefully (Anggriawan, 2014). In SPAP (2011) fraud in auditing is a misstatement or intentional omission of amounts or disclosures in financial statements to deceive financial reports. The recording of financial statements is called financial reports. It is from this report that fraud can be detected. Financial reports that meet the requirements in making them will be very helpful in determining whether fraud has occurred or not. Financial statements are also the first and foremost object in fraud audits. As stated in SPAP section 210, audits must be carried out by one or more persons who have sufficient technical expertise and training as auditors (Purnama Putra, 2018).

Recently, the auditor's attention has been directed mainly to detecting errors and fraudulent transactions (Gaol et al., 2022). Based on the establishment of policies and functions on fraud detection, there is no formal standard set to determine the responsibility of an auditor, both internal and external, to detect fraud. Users of financial statements expect auditors to seek and detect fraud. However, fraud covers a broad legal concept. According to SAS No. 82 there are two types of misstatement that are relevant to the auditor's consideration of fraud in the audit of financial statements, including: intentional misstatement or omission of amounts or disclosures in financial statements to deceive users of financial statements and misstatements arising from misuse assets (Rahman, 2012).

Regional government financial audits are carried out by the BPK. The results of a financial audit are a statement of opinion about the level of fairness of the information presented in the

financial reports of the central or regional government (Taghupia, 2019). The results of the coordination meeting discussed the follow-up results of BPK's audit of local government financial reports (LKPD) from 2010 to 2016 at the Office of the Financial Audit Agency (BPK) Representative of South Sulawesi Province, that BPK gave a disclaimer opinion (did not give an opinion) on the Financial Statements Selayar Islands Regency.

As an internal auditor for the Government of the Selayar Islands Regency, the Inspectorate of the Selayar Islands Regency must be responsive and critical to prevent and handle all forms of possibility and fraud that occur within the Selayar Islands Regency Government. The performance of the Inspectorate of the Selayar Islands Regency is of concern to the public. Therefore, the auditor for the Inspectorate of the Selayar Islands Regency must have the ability to eradicate all forms of fraudulent acts in the Selayar Islands Regency Government so that it can realize people's expectations for creating good governance. Apart from that, as a regional supervisor, the Inspectorate of the Selayar Islands Regency is also expected to be able to prove whether or not the alleged corruption/cheating occurred.

In essence, fraud is carried out in secret so that it cannot be ascertained whether fraud actually occurred or not (Yuara et al., 2018). To get evidence that fraud has occurred, an auditor must be able to detect it, and prove that fraud has actually occurred. Therefore, an auditor may not fully trust the auditee. This attitude is necessary so that auditors are not deceived by auditees who are very shrewd and intelligent in committing fraud. This attitude of distrust is known as skepticism (Umri & Islahuddin, 2015; Yuara et al., 2018).

Skepticism is an important attitude for the auditor to be able to detect fraud, because by having a skeptical attitude, an auditor can decide or determine the level of accuracy and truth of evidence (Kushasyandita & Januarti, 2012). While audit experience is a factor that also influences the auditor's ability to detect fraud. The more an auditor examines financial statements, the higher the level of professional skepticism the auditor has (Nurjanah & Kartika, 2016). Experienced auditors must also have carried out a lot of auditing tasks, so that they have found cases of fraud and have extensive knowledge and good thinking to detect fraud. Experienced auditors tend to have a good attitude of skepticism to improve their ability to detect fraud.

Besides these two things, auditing / fraud detection is influenced by pressure / time period (Yuara et al., 2018). This means, if there is less time pressure in the audit process, the opportunity to obtain sufficient competent evidence will also be greater, so that it is also more likely that a fraud will be detected. Thus, fraud detection is influenced by the attitude of the auditor's skepticism, audit experience, and time pressure.

Research related to professional skepticism that affects the auditor's ability to detect fraud committed by (Biksa & Wiratmaja, 2016; Umri & Islahuddin, 2015) shows that professional skepticism has a significant positive effect on the auditor's ability to detect fraud. Research on the effect of audit experience on the auditor's ability to detect fraud committed by (Anggriawan, 2014; Sari & Helmayunita, 2018), shows that audit experience has a significant positive effect on the auditor's ability to detect fraud. And research on the effect of time pressure on the auditor's ability to detect fraud committed by (Anggriawan, 2014; Arsendy et al., 2017), shows that time pressure has a significant negative effect on the auditor's ability to detect fraud.

This research refers to previous research, namely research conducted by Anggriawan (2014), but there are differences in location or place with this research, where previous research was conducted at the DIY Public Accounting Firm, while this research was conducted at the Inspectorate Office. Based on this description, this study aims to determine the effect of professional skepticism, audit experience and time pressure on fraud detection at the Selayar Islands District Inspectorate.

2. Literature Review

Attribution theory was first put forward by Heider in 1958. It is used to develop explanations for the ways in which we judge individuals differently, depending on the meanings we attribute to certain behaviors. Basically, this theory posits that when observing an individual's behavior, we seek to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be influenced by an individual's personal control (Nurdahlia, 2020). Meanwhile, according to (Timothy, 2008; Armahdi et al., 2018), behavior that is caused externally is considered as a result of external causes, that is, the individual has behaved in such a way that is caused by certain situations. In this study, attribution theory is used to explain the influence of an auditor's professional skepticism in carrying out their duties and responsibilities, and the auditor's audit experience helps carry out the auditor's duties, the auditor must also be able to formulate his opinion properly. To achieve the expected results, the auditor must also use his skills to make judgments and use his skepticism well so that he can obtain and evaluate sufficient evidence to provide an appropriate and impartial audit opinion.

Skepticism means being doubtful of statements that have not had a strong enough basis for proof (Brazel et al., 2016; Djohar, 2012). The word professional in skepticism refers to the fact that auditors have been, and continue to be educated and trained to apply their expertise in making decisions according to their professional standards. Skepticism does not mean not believing, but looking for evidence before believing a statement. Specifically, the auditor's professional skepticism is the auditor's attitude in carrying out audit assignments where this attitude includes a questioning mind and critical evaluation of audit evidence (Anugerah & Akbar, 2014; Pahaei Fashtali et al., 2021).

According to Djohar (2012) to implement effective professional skepticism, it is necessary to form the perception that even the best internal control system has loopholes and allows fraud to occur. It's just that, in exercising professional skepticism, the auditor should not assume that the client's management is carrying out clean practices, but also not suspect that the client is committing fraud. Professional skepticism is an attitude that constantly questions and evaluates audit evidence critically. The auditor should be able to balance between trust and suspicion during the audit process. Many things from outside the auditor's self can influence his skepticism, but an auditor must maintain independence by being neutral without being influenced and always trying to be critical in questioning everything related to the audit process.

In fact, according to Kalorbobir (2017), professional skepticism in auditing is important because: 1. Professional skepticism is a requirement that auditors must have as stated in auditing standards (SPAP). 2. International auditing firms require the exercise of professional skepticism in their audit methodology. 3. Professional skepticism is part of auditor education and training. 4. Academic and professional literature in the field of auditing emphasizes the importance of professional skepticism.

The Financial Reporting Council mentions two aspects of skepticism, namely skeptical thinking and skeptical action. Both of these aspects can arise from within the auditor, but only skeptical actions can be enjoyed directly. Auditors who have a skeptical mind will have a skeptical mindset, such as asking questions, doubting other people's opinions, and the desire to confront other people's arguments. However, this skeptical mindset will only be known by the auditor himself, and will not be known by others if the auditor does not act skeptically to show his skepticism (Djohar, 2012).

In terms of skills and knowledge, the auditor must have sufficient skills and abilities, as well as extensive experience, length of work, number of examinations and the amount of training possessed by an auditor affects or is related to the work experience of an auditor. According to (Agoes, 2012; Aisyah & Sukirman, 2015): "Experienced auditors are auditors who have a better understanding, they are also more able to provide reasonable explanations for errors in

financial statements and can classify errors based on audit objectives and structure of the underlying accounting system.” Based on this explanation, the authors conclude that the auditor's work experience is the skills and knowledge possessed by an auditor followed by sufficient technical education and training.

According to (Rahayu, 2012; Ayuningtyas & Pamudji, 2012) the factors that influence auditor experience include: 1. Length of work, more work experience, more objective the auditor conducts inspections and the higher the level of competence possessed by the auditor, the higher or the better the quality of the examination results it performs. 2. The number of audit assignments. Technically, the more tasks he does, the more honed his skills will be in detecting something that requires special treatment or treatment which is often found in his work and varies greatly in characteristics. So it can be said that if someone does the same job continuously, it will be faster and better at completing it. 3. He has attended many trainings. The more training that has been attended, the auditor's experience will increase and can produce good audit quality. Auditors must keep abreast of the latest developments in the business world as well as developments in the world of the auditing profession through training (training, workshops, symposiums, etc.) whether organized by their own offices, professional organizations, or other business organizations.

Time budget pressure is an obstacle that occurs in audit engagements due to limited resources in the form of time allocated to carry out all audit tasks (Pikirang et al., 2017; Svanberg & Öhman, 2016). When an auditor experiences time budget pressure, the auditor will respond in two ways, namely functional and dysfunctional (Rizal & Liyudira, 2016). The functional type is the auditor's behavior to work better and make the best use of time (Donnelly et al., 2011; Sofiani, 2014). The dysfunctional type is an auditor's behavior that has the potential to cause a decrease in audit quality (Silaban, 2012; Simanjuntak, 2008).

Actions that might be taken by an auditor who feels time budget pressure (Rohman, 2019), namely: 1. Carry out the audit process as appropriate and report the actual time used in carrying out the task. 2. Carry out audit procedures as appropriate, but manipulate time records by not reporting the actual time used for carrying out audit tasks. 3. Does not carry out audit procedures as appropriate, but the auditors claim that they have carried out audit procedures as appropriate. In this case the auditor overcomes reliability by reducing audit quality behavior.

In the accounting and auditing literature, fraud is translated as fraudulent practices and fraud is often interpreted as irregularity or irregularity and irregularities (Priantara, 2013). One of the definitions of fraud according to (Yates, 2011) is "The international use of deceit, a trick or some dishonest means to deprive another of his money, property or legal right, either as a cause of fiction or as a fatal element in the action itself". And according to Priantara (2013) the definition of fraud can be translated and interpreted as "an intentional act to deceive or deceive, a trick or a dishonest way to take or lose money, property, legal rights belonging to another person either because of an act or the fatal repercussions of the act itself."

Furthermore, the hypothesis in this study will be explained, namely the influence of professional skepticism on fraud detection. Professional skepticism is a critical attitude in carrying out an examination in assessing the reliability of the assertions or evidence obtained, so that in carrying out the audit process an auditor has high enough confidence in an assertion or evidence that has been obtained and also considers the adequacy and suitability of the evidence obtained. This study uses attribution theory to relate fraud detection to obedience pressure. According to attribution theory, in the process of detecting fraud, behavior is influenced by external auditors, namely Professional Skepticism. Based on research findings (Anggriawan, 2014; Wiguna & Hapsari, 2015) that professional skepticism has a positive and significant effect on the detection of auditor fraud. These findings mean that the higher the professional skepticism, the higher the auditor's ability to detect fraud. Conversely, the lower

the detection of fraud, the lower the auditor's ability to detect fraud. Thus the hypothesis proposed in this study is:

H1: Professional skepticism has a positive and significant effect on the detection of fraud in Government Auditors working at the Inspectorate of the Selayar Islands district.

Effect of Audit Experience on Fraud Detection. Audit experience is understood as the expertise possessed by an auditor which is influenced by adequate education and technical training. This study uses attribution theory to relate audit experience to fraud detection. According to attribution theory, in the process of detecting fraud, behavior is influenced by internal and external factors, namely audit experience. Based on research findings (Anggriawan, 2014; Sari & Helmayunita, 2018), it shows that audit experience has a significant positive effect on the auditor's ability to detect fraud. Based on this, the proposed research hypothesis is:

H2: Audit experience has a positive and significant effect on Fraud Detection in Government Auditors who work at the Inspectorate of the Selayar Islands district.

Effect of Time Pressure on Fraud Detection. Time pressure is a situation that is indicated for the auditor in carrying out efficiency over the time that has been prepared or there are very tight and rigid time and budget restrictions. This study uses attribution theory to relate time pressure to fraud detection. According to attribution theory, in the process of detecting fraud, behavior is influenced by external auditors, namely audit time pressure. Based on research findings (Anggriawan, 2014; Yuara et al., 2018) that time pressure has a negative and significant effect on the detection of auditor fraud. These findings mean that the higher the audit time pressure, the lower the auditor's ability to detect fraud. Conversely, the lower the audit time pressure, the higher the auditor's ability to detect fraud. Based on this, the proposed research hypothesis is:

H3: Time pressure has a negative and significant effect on fraud detection in government auditors working at the Inspectorate of the Selayar Islands district.

Professional Skepticism, Audit Experience, Time Pressure jointly influence Fraud Detection. Professional skepticism is a critical attitude in carrying out an examination in assessing the reliability of the assertions or evidence obtained, so that in carrying out the audit process an auditor has high enough confidence in an assertion or evidence that has been obtained and also considers the adequacy and suitability of the evidence obtained. This study uses attribution theory to relate fraud detection to obedience pressure. According to attribution theory, in the process of detecting fraud, behavior is influenced by external auditors, namely Professional Skepticism. Audit experience is understood as the expertise possessed by an auditor which is influenced by sufficient technical education and training. This study uses attribution theory to relate audit experience to fraud detection. According to attribution theory, in the fraud detection process, behavior is influenced by internal and external factors, namely audit experience. Time pressure is a situation that is indicated for the auditor in carrying out efficiency over the time that has been prepared or there are very tight and rigid time and budget restrictions. This study uses attribution theory to relate time pressure to fraud detection. According to attribution theory, in the process of detecting fraud, behavior is influenced by external auditor factors, namely audit time pressure, whereas according to the inverted U theory, the performance level of an auditor depends on the stress level of the auditor. Based on research findings (Anggriawan, 2014) that professional skepticism, audit experience, time pressure have a joint effect on fraud

detection. These findings mean that auditors who have high skepticism are more likely to detect fraud than those who have low skepticism, this is because auditors who have high skepticism will be more careful in their actions. The more experienced an auditor is, the more sensitive he is to cues of fraud because an experienced auditor is familiar with various audit procedures and is more aware of potential fraud (red flags). The greater the time pressure faced by the auditor, the auditor's ability to detect fraud decreases. Based on this, the proposed research hypothesis is:

H4: Professional Skepticism, Audit Experience, Pressure jointly have a significant effect on Fraud Detection in Government Auditors working at the Selayar Islands District Inspectorate.

3. Research Method and Materials

This type of research is quantitative research with a survey approach. The population in this study were all employees working at the Inspectorate of the Selayar Islands Regency totaling 48 people. The sampling technique for this study used a purposive sampling technique. Purposive sampling is a non-random sampling technique, or a sampling technique by determining specific characteristics that are in accordance with the research objectives (Sugiyono, 2017). The sample criteria used are auditors who are willing to be respondents and auditors who work over 3 years. The data used in this study is primary data collected by distributing questionnaires to all respondents filled in with several statements with five answer options which will be weighted with a score such as answers (Strongly Agree=5, Agree=4, Neutral=3, Disagree= 2, Strongly Disagree = 1). The data that has been collected will be analyzed through three stages of testing. The first stage is to perform descriptive statistical tests. The second stage is the research instrument test which consists of (validity test, reliability test). The third stage is the classical assumption test which consists of (normality test, multicollinearity test, heteroscedasticity test, linearity test). The fourth stage is to test all the hypotheses proposed in this study and will be proven through the coefficient of determination test, partial test (t test) and simultaneous test (f test).

4. Results and Discussion

Based on the results of research conducted on 32 employees at the Selayar Islands District Inspectorate, by filling out a list of questionnaires provided, information was obtained regarding the characteristics of the respondents which included gender and age group. 32 the number of male respondents was 18 people or 56.35% and the number of female respondents was 14 people or 43.75%, with an age distribution between 25-29 years of 6 respondents with a percentage (18.75%), age 30-34 years 11 respondents with a percentage (3.37%), and aged 35 years and over as many as 15 respondents with a percentage (46.87%).

The second stage is the research data instrument test which consists of validity and reliability tests. The instrument is said to be good if the research instrument meets the main requirements, namely valid and reliable (legitimate).

The correlation value for items with a total score compared to the value of r table with a significance of 0.05 with a 2-sided test and the amount of data (n) = 32, then an r table of 0.338 is obtained, the results of the validity analysis on the independent and dependent variables are greater than r table so that it can be said to be valid. And the results of the reliability test show that all variables have a Cronbach's alpha value greater than 0.60. This means that all statements in the questionnaire are reliable.

The third stage is the classic assumption test which consists of a normality test. The normality test is used to determine whether the data has a normal distribution. The results of the normality test using the Normal P-P Plot show that the dots (dots) spread around the diagonal line and follow the diagonal direction, this indicates that the model meets the normality assumption requirements. Thus regression testing for the effect of professional skepticism, audit experience, time pressure on fraud detection can be continued.

The VIF value for professional skepticism is 1.421, auditor experience is 1.658 and time pressure is 1.208 less than 10.00 and the tolerance variable value for professional skepticism is 0.704, audit experience is 0.603 and time pressure is 0.828 less than 0.10 so that it can be concluded multicollinearity does not occur in the regression model.

Furthermore, multiple regression analysis was performed. This analysis is used to see the extent of professional skepticism, audit experience and time pressure on fraud detection. The details of the regression analysis were processed using the SPSS version 25 computerized program which can be seen in table 5.

The constant value is $\alpha = 0.228$ while the coefficient of professional skepticism (X1) is 0.439, audit experience (X2) is 0.636 and time pressure (X3) is -0.264, from the regression coefficients the regression equation is formed as follows:

$$Y = 0.228 + 0.439X1 + 0.636X2 + (-0.264)X3$$

The constant value is $\alpha = 0.228$, meaning that, if the independent variable is equal to 0, then the dependent variable is 0.228. The value of β_1 = The coefficient of the variable professional skepticism (X1) is 0.439, this means that if X1 is increased by 1%, it will increase the detection of fraud by 43.9%. While the value of β_2 = Coefficient of audit experience variable (X2) is 0.636, this means that if X2 is increased by 1%, it will increase fraud detection by 63.6%. And the value of β_3 = The coefficient of the time pressure variable (X3) is -0.264, this means that if X3 is increased by 1%, it will increase the detection of fraud -26.4%.

The fourth stage is testing the hypothesis to see the significance of the effect of the independent variable on the dependent variable. To determine the partial effect of each independent variable professional skepticism (X1), audit experience (X2) and time pressure (X3) on fraud detection

Professional skepticism (X1)

From the calculation of the perception variable, the value of t count = 2,823 > t table = 2,045, with a significance level of 0.009, smaller than the level of $\alpha = 5\%$. Based on the results of these calculations, it shows that there is a positive and significant influence between Professional Skepticism (X1) on Fraud Detection at the Selayar Islands District Inspectorate Office, the first hypothesis is proven (accepted).

Audit Experience (X2)

From the results of the calculation of the audit experience variable, the value of t count = 4,334 > t table = 2,045 with a significance level of 0,000, smaller than the level of $\alpha = 5\%$. Based on the results of these calculations, it shows that there is a positive and significant influence between Audit Experience (X2) on Fraud Detection at the Selayar Islands District Inspectorate Office, the second hypothesis is proven (Accepted).

Time pressure (X3)

From the results of the calculation of the audit experience variable, the value of t count = -2.089 < t table = 2.045 with a significance level of 0.046, smaller than the level of $\alpha = 5\%$. Based on the results of these calculations, it shows that there is a negative and significant effect of time pressure (X3) on fraud detection at the Selayar Islands District Inspectorate Office, the third hypothesis is proven (accepted).

From the results of the calculation of the variable professional skepticism, audit experience and time pressure, the value of fcount = 18,285 > f table = 1,841 with a significance level of 0,000, smaller than the level of $\alpha = 5\%$. Based on the results of these calculations, it shows that there is a significant influence between Professional Skepticism, Audit Experience and Time Pressure on Fraud Detection.

Correlation coefficient (R) = 0.814, indicating that the correlation of independent variables, with fraud detection is closely related between the independent variable (free) to the dependent variable (tied) and positive. And the coefficient of determination (R²) = 0.662 which indicates that the variation in fraud detection can be explained by an independent variable of 66.2%, while the remaining 33.8% is influenced by other variables not examined in this study.

Discussion

Based on the results of research examining the effect of Professional Skepticism on Fraud Detection, the results show that statistical calculations of Professional Skepticism have a positive and significant effect on fraud detection at the Selayar Islands District Inspectorate

Office. This means that the higher the skepticism of an auditor, the higher the level of fraud detection in the financial statements. These results indicate that a critical attitude in carrying out an examination is in assessing the reliability of the assertions or evidence obtained, so that in carrying out the audit process an auditor has high enough confidence in an assertion or evidence that has been obtained and also considers the adequacy and suitability of the evidence obtained to apply it. For effective professional skepticism, it is necessary to form the perception that even the best internal control system has loopholes and allows fraud to occur. It's just that, in exercising professional skepticism, the auditor should not assume that the client's management is carrying out clean practices, but also not suspect that the client is committing fraud. Based on attribution theory to link fraud detection with professional skepticism. According to attribution theory, in the process of detecting fraud, behavior is influenced by external auditor factors, namely Professional Skepticism, in which an auditor has a professional attitude in analyzing a problem that occurs and can detect indications of errors and know the situation that occurs so that they are more careful in taking an attitude and not easy to believe. So it can be proven that the first hypothesis is accepted. The results of this study are supported by research conducted by (Anggriawan, 2014; Sari & Helmayunita, 2018) indicating that Professional Skepticism has a positive and significant effect on Fraud Detection.

Based on the results of research examining the effect of Audit Experience on Fraud Detection, the results show that statistical calculations of Audit Experience have a positive and significant effect on fraud detection at the Selayar Islands District Inspectorate Office. This means that the higher the experience of an auditor, the higher, better and more efficient in Detecting Fraud in financial statements. Audit experience is understood as the expertise possessed by an auditor which is influenced by sufficient technical education and training. This study uses attribution theory to link audit experience with fraud detection. According to attribution theory, in the process of detecting fraud, behavior is influenced by internal external factors, namely audit experience, which based on previous audit processes that have been carried out by an auditor and the knowledge or skills possessed by an auditor based on his position in a public accounting firm or in a corporate entity. According to (Agoes, 2012; Aisyah & Sukirman, 2015): "Experienced auditors are auditors who have a better understanding, they are also more able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and structure of the underlying accounting system." Based on this explanation, the researcher concludes that the auditor's work experience is the skills and knowledge possessed by an auditor followed by sufficient technical education and training. So it can be proven that the second hypothesis is accepted. The results of this study are in line with research findings (Anggriawan, 2014; Sari & Helmayunita, 2018), indicating that audit experience has a significant positive effect on the auditor's ability to detect fraud.

Based on the results of the study examining the effect of time pressure on fraud detection, the results show that statistical calculations of time pressure have a negative and significant effect on fraud detection at the Inspectorate Office of the Selayar Islands Regency. This means that the higher the time pressure faced by the auditor, the lower the level of fraud detection in the financial statements. Time pressure is a situation that is indicated for the auditor in carrying out efficiency over the time that has been prepared or there are very tight and rigid time and budget restrictions. The existence of time pressure makes the auditor to be careless in conducting the audit. This study uses attribution theory to link time pressure with fraud detection. According to attribution theory, in the fraud detection process, behavior is influenced by external auditor factors, namely audit time pressure which affects the performance of an auditor in detecting fraud against a client or auditee of a corporate entity. So it can be proven that the third hypothesis is accepted. The results of this study are in line with research (Anggriawan, 2014; Yuara et al., 2018), that time pressure has a negative and significant effect on the detection of auditor fraud. These findings mean that the higher the audit time pressure, the lower the auditor's ability to detect fraud. Conversely, the lower the audit time pressure, the higher the auditor's ability to detect fraud.

Based on the results of research that tested the effect of Professional Skepticism, Audit Experience, and Time Pressure simultaneously on Fraud Detection, the results showed that statistical calculations of Professional Skepticism, Audit Experience, Time Pressure had a significant effect on fraud detection at the Inspectorate Office of Selayar Islands Regency. This

means that the higher the Professional Skepticism of the auditor, the higher the level of Fraud Detection. Conversely, the lower the level of Professional Skepticism of the auditor, the lower the level of Fraud Detection. the higher the Experience of the Auditor will result in a higher level of fraud detection, the lower the audit experience will result in the lower the detection of fraud. the higher the audit time pressure, the lower the auditor's ability to detect fraud. Conversely, the lower the audit time pressure, the higher the auditor's ability to detect fraud. Based on attribution theory, Professional Skepticism is an external influence that influences Fraud Detection, meaning that the auditor's skepticism is determined by factors from outside the auditor's personality, whether the auditor is capable of being skeptical in conducting the audit process. Audit experience is internal external experience that influences fraud detection, meaning that the auditor's audit experience is determined by technical training, skills, the number of assignments that have been carried out by the auditor. Time pressure is an external influence that affects fraud detection, meaning that the time pressure experienced by the auditor in carrying out his duties affects the performance of the auditor towards the client or auditee. So it can be proven that the fourth hypothesis is accepted. The results of the study are in line with the findings of Anggriawan's research (2014) that Professional Skepticism, Auditing Experience, Time pressure together have a significant effect on the detection of auditor fraud.

5. Conclusion

Based on the results of the analysis and discussion that has been described, it can be concluded that professional skepticism influences the detection of fraud in auditors who work in the Selayar Islands District Inspectorate office. These results indicate that the higher the skepticism of an auditor, the higher the level of fraud detection in the financial statements. Then, audit experience influences the detection of fraud in auditors who work in the office of the Inspectorate of the Selayar Islands Regency. These results indicate that the higher the Audit Experience of an auditor, the higher the level of Fraud Detection in the financial statements. And time pressure has a negative effect on fraud detection in auditors who work in the Selayar Islands District Inspectorate office. These results indicate that the higher the time pressure faced by an auditor, the lower the level of fraud detection.

The results of this study are expected to have broad implications for further research on similar topics. As for the suggestions that can be given from the results of this study, namely, for auditors who are within the scope of the Inspectorate of the Selayar Islands Regency to increase professional skepticism, audit experience and reduce time pressure in order to increase the ability to detect fraud. For further research should be able to consider adding other factors that can affect fraud detection. And for further researchers, they can expand their research by comparing several regions, namely by taking respondents from other Inspectorates.

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