



## The Role of Professional Skepticism and Work Experience in Enhancing Auditors' Ability to Detect Fraud Through Independence (An Empirical Study at the Kedu Residency Inspectorate)

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### ARTICLE INFO

*Keywords:* Independence, Professional Skepticism, Work Experience, Auditor's Ability To Detect Fraud

*Received :* 3 March

*Revised :* 20 April

*Accepted:* 20 May

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### ABSTRACT

The existence of fraud cases that were not quickly detected by the inspectorate indicates a systematic delay in the detection process at the Kedu Residency Inspectorate. This study aims to test and analyze the role of independence in mediating professional skepticism and work experience on the ability to detect fraud at the former Kedu Residency Inspectorate. This type of research is quantitative with a survey method in the form of a questionnaire. The data analysis technique uses Structural Equation Modelling (SEM) with SmartPLS 3 software. The results of the study show that professional skepticism has a positive effect on independence and the auditor's ability to detect fraud, work experience affects independence but does not have a direct effect on the ability to detect fraud. Independence has a positive effect on auditor competence and is able to mediate between work experience and the ability to detect fraud, but it cannot mediate the detection of fraud at the Inspectorate of the former Kedu Residency

## INTRODUCTION

Financial statements are a form of accountability report on the management and financial performance of a government to the public, (Hadija & Kuntadi, 2023). Financial statements are also an important source of information as a tool for public communication and organizational decision-making, which are vulnerable to fraud if there is no independent oversight. Fraud is an unlawful act intentionally committed by individuals inside or outside an organization, directly or indirectly, that causes harm and aims to gain personal or group benefits, (Mukoffi et al., 2023).

In 2023, Indonesia ranked 110 out of 180 countries in terms of corruption with a CPI (Corruption Perception Index) score of 34 out of 0-100 (krjogja.com, 2024). In 2022, Indonesia Corruption Watch (ICW) recorded 716 cases of corruption involving the misuse and embezzlement of state budgets in the government, causing a loss to the state of IDR 11.5 trillion and bribery valued at IDR 611 billion, with a total of 1,312 suspects, the majority coming from Civil Servants (ASN) within local government and ministries with 695 cases (antikorupsi.org, 2023).

In Central Java, specifically in Magelang Regency, in 2021 there were corruption cases involving civil servants from the Regional Financial and Asset Management Agency (BPKAD) carried out from 2017 to 2019, covering assets of all regional work units in the local government (jateng.bpk.go.id, 2022). In 2022, a case of misappropriation of funds for the management of fuel oil (BBM) operations for garbage trucks from the Environmental Service (DLH) was discovered, which had been carried out since 2018 (detik.com, 2022). Due to the still delayed detection of fraud cases, it is necessary to take measures to improve detection capabilities by the internal supervisory team (Pramawastika & Primasari, 2023).

Professional skepticism involves vigilance toward situations that indicate the presence of fraud, requiring additional audit procedures beyond those required by auditing standards, (Mandalika & Janrosi, 2023). Auditors who possess professional skepticism will not simply trust the client's interpretation of audit evidence. Auditors with professional skepticism lead to better financial statement fraud analysis, thereby enhancing fraud detection in the subsequent audit process (Indrawati et al., 2019), (Frassasti et al., 2023), (Suhayati & Thufailah, 2024). Research by Ode et al., (2020), Aziza et al., (2023) and Tessa et al., (2024) states that professional skepticism does not affect an auditor's ability to detect fraud.

Work experience also affects the auditor's capacity to identify fraud, (Aziza et al., 2023). When analyzing financial statements, auditors with a lot of experience can obtain a high degree of accuracy and precision, (Hadija & Kuntadi, 2023). The capacity of an auditor to identify fraud is positively impacted by audit job experience, Horri & Aulia (2021), Mukoffi et al. (2023), and Maribu & Arief (2024), audit work experience has a positive effect on the auditor's ability to detect fraud. However, Ode et al. (2020) and Frassasti et al. (2023) an auditor's experience has little bearing on their capacity to identify fraud.

This research develops previous studies that are still inconsistent. The novelty of this study is uses auditor independence as a mediating variable in the association between professional skepticism and work experience on the auditor's ability to detect fraud. This study not only examines the direct effects, but also reveals the mechanism of how auditor behavior and experience factors can enhance fraud detection ability through the strengthening of independence, which has been limited in previous research. Research (Agustina et al., 2021) and Muslimin et al., (2024) studied work experience and professional skepticism can increase on auditor independence. Meanwhile, Indrawati et al., (2019), Maribu & Arief, (2024) and Hidayatullah & Astuti, (2026) studied independence having a positive effect on the auditor's ability to detect fraud, but research (Agustina et al., 2021), Frassasti et al., (2023), Aziza et al., (2023), Tessa et al., (2024) and Agustinus & Sofian, (2025) stated that independence does not affect the auditor's ability to detect fraud. The formulation of this research problem is:

1. Does professional skepticism affect the auditor's ability to detect fraud?
2. Does work experience affect the auditor's ability to detect fraud?
3. Does professional skepticism affect the auditor's independence?
4. Does work experience affect the auditor's independence?
5. Does auditor independence affect the auditor's ability to detect fraud?
6. Can independence mediate the effect of professional skepticism on the auditor's ability to detect fraud?
7. Can independence mediate the effect of work experience on the auditor's ability to detect fraud?

## LITERATURE REVIEW

### **Fraud Hexagon Theory**

The six elements that make up the fraud hexagon are pressure, capability, collusion, opportunity, rationalization, and ego. These six components are the result of the development of the fraud triangle, fraud diamond, and fraud pentagon theories by adding the collusion component. Collusion is the cooperation of personnel within an organization or between internal and external parties, (Vousinas, 2019).

### **Auditor's ability to detect fraud**

The auditor's ability to detect fraud is a quality of the auditor to explain irregularities during an audit assignment, (Biki & Ariawan, 2022). When doing audit activities, the auditor adopts a mindset that challenges and critically assesses audit evidence, (Biki & Ariawan, 2022).

### **Professional Skepticism towards Auditors' Ability to Detect Fraud.**

A mindset that involves continuously challenging and assessing audit evidence is known as professional skepticism, (Mandalika & Janrosi, 2023). Professional skepticism will make an auditor more vigilant when assessing the audit evidence that management has presented. Auditors with a skeptical attitude tend to be more vigilant, cautious, and have a mindset that constantly questions the truth of the evidence provided by clients; this will support ensuring the quality of the audit produced. High professional skepticism will sharpen the auditor's sensitivity in detecting fraud, both actual and potential, or towards

warning signs that indicate the presence of errors and fraud. An auditor's sensitivity to actual and potential fraud as well as warning indicators (red flags, warning signals) of fraud and errors (accounting errors) is dulled by low professional skepticism, (Sampepolan et al., 2023). Auditors are required to maintain skepticism toward various things around them. One of the factors causing audit failure is the low level of skepticism from the auditors themselves. An auditor who lacks professional skepticism will find it difficult to believe audit evidence that is insufficient and partial during the audit process. That an auditor with skepticism will be better at spotting fraud. Research by Halimatusyadiah, Ilyas & Oktora, (2019), Aisyaturrahmi, (2022), Situmorang & Asmara, (2022), Marhamah & Putra, (2023), Frassasti et al., (2023), Aziza et al., (2023), Suhayati & Thufailah, (2024), Tessa et al., (2024) and Aryotama, (2024) shows that professional skepticism has a positive effect on auditors' ability to detect fraud. The study hypothesis proposed is:

**H1:** Professional skepticism has a positive effect on auditors' ability to detect fraud.

#### **Work Experience on Auditors' Ability to Detect Fraud.**

The work experience of an auditor is the total lessons learned by an auditor from audit actions experienced throughout their life, (Hadija & Kuntadi, 2023). The degree of comprehension and proficiency in offering rational justifications for financial statement errors, as well as the ability to categorize errors according to audit goals and the accounting system's structure, is known as auditor work experience. Research by Horri & Aulia, (2021), Situmorang & Asmara, (2022), Mukoffi et al., (2023), Aziza et al., (2023) and Aryotama, (2024), states that an auditor's capacity to identify fraud is positively impacted by job experience. The research hypothesis is

**H2:** Work experience has a positive effect on an auditor's ability to detect fraud.

#### **Professional Skepticism towards Auditor Independence**

Professional skepticism is the critical attitude of auditors that encourages the objective evaluation of audit evidence, thereby contributing to maintaining auditor independence. Professional skepticism can foster the formation of auditor independence. Auditors who are skeptical tend to have the professional courage not to be easily influenced by client pressure, not to passively accept information, and not to rely entirely on management's explanations. (Bhaskar et al., 2023), (Rautiainen et al., 2024). The attitude of a questioning mind and self-confidence in professional skepticism makes auditors more capable of maintaining their objective judgment. Professional skepticism can strengthen independence in thinking as well as independence in action. Skeptical auditors will be more careful in maintaining a professional distance from clients so that the audit process remains objective and free from bias, (Alawsi et al., 2023). This relationship is relevant because independence is not only a formal matter, such as the absence of financial or family relationships with clients, but also concerns mental independence. When auditors have high professional skepticism, they are more able to resist pressure, critically evaluate evidence, and maintain audit objectivity. Auditors with a high level of skepticism tend to have stronger independence in audit decision-making. The study by Muslimin et al., (2024) and

Anggiriawan et al., (2024b) shows that professional skepticism enhances auditor independence.

**H3: Professional Skepticism has a positive effect on Auditor Independence**

#### **Work Experience on Auditor Independence**

Experienced auditors are better at identifying mistakes, precisely comprehending errors, and identifying their root causes. They are also less likely to be biased when expressing their thoughts. This influence corresponds to the fraud hexagon theory in the capability dimension, which is stated as a person's ability or advantage in taking advantage of the surrounding conditions. If an auditor has high work experience, they always direct themselves toward independent situations. Dispositional attributions, are characteristics of a person's own conduct. An auditor with a lot of job experience will be less susceptible to pressure during the exam. The research by Muslimin et al., (2024) shows that work experience has a favorable and considerable impact on auditor independence. The fourth hypothesis proposed is:

**H4: Work Experience has a positive effect on Auditor Independence**

#### **Independence from the Auditor's Ability to Detect Fraud**

One aspect of professional ethics that an auditor must have is independence, (Mukoffi et al., 2023). Internal auditors must be impartial and independent in the performance of their tasks, (Frassasti et al., 2023). An auditor has freedom when auditing and does not take sides in the understanding of financial statement users or falsify audit reports, (Mukoffi et al., 2023). In carrying out their duties objectively and professionally, independence is required as a primary prerequisite for auditors. Independence is as a state of mind that is uninfluenced, unaffected by others. Independence reflects an auditor's honesty in assessing reality as well as the ability to be objective and impartial in formulating issues and expressing opinions, (Natasya et al., 2024). Research conducted by Mustarikah & Agustia, (2018), Maribu & Arief, (2024), and Hidayatullah & Astuti, (2026) shows that the level of auditor independence positively affects their ability to detect fraud. As a result, auditors need to have an independent mindset. Being independent can enhance fraud detection, (Anggiriawan et al., 2024a), (Indrawati et al., 2019), (Situmorang & Asmara, 2022), (Aisyaturrahmi, 2022), (Mukoffi et al., 2023), (Rubiyanty et al., 2024), (Anggiriawan et al., 2024a), (Tessa et al., 2024), (Aryotama, 2024) and (Hidayatullah & Astuti, 2026). The hypothesis in this study:

**H5: Independence has a positive effect on the Auditor's Ability to Detect Fraud.**

#### **Professional Skepticism Regarding the Auditor's Ability to Detect Fraud Through Independence**

Professional skepticism enhances an auditor's ability to detect fraud through independence. Auditors with high professional skepticism will be more effective in evaluating information and more sensitive to red flags. However, this critical attitude will be more effective if auditors have independence. Therefore, professional skepticism can enhance an auditor's independence, and independence can improve an auditor's ability to detect fraud. A skeptical and independent auditor will be more willing to expand audit testing, question inadequate evidence, investigate unusual transactions, and report findings

objectively. Skepticism strengthens independence in detecting fraud, (Anggiriawan et al., 2024a),

**H6:** Independence mediates professional skepticism toward the auditor's ability to detect fraud.

### **Work Experience on Auditors' Ability to Detect Fraud through Independence**

Experienced and independent auditors are better able to recognize hidden patterns of fraud in financial data and take appropriate audit steps to detect them. Auditors with extensive experience will be more capable of leveraging their independence in the audit process to detect fraud more effectively. Conversely, without sufficient independence, even if an auditor has a lot of experience, their ability to detect fraud can be hindered.

**H7:** Independence mediates Work Experience on the Auditor's Ability to Detect Fraud.

### **Research Model**

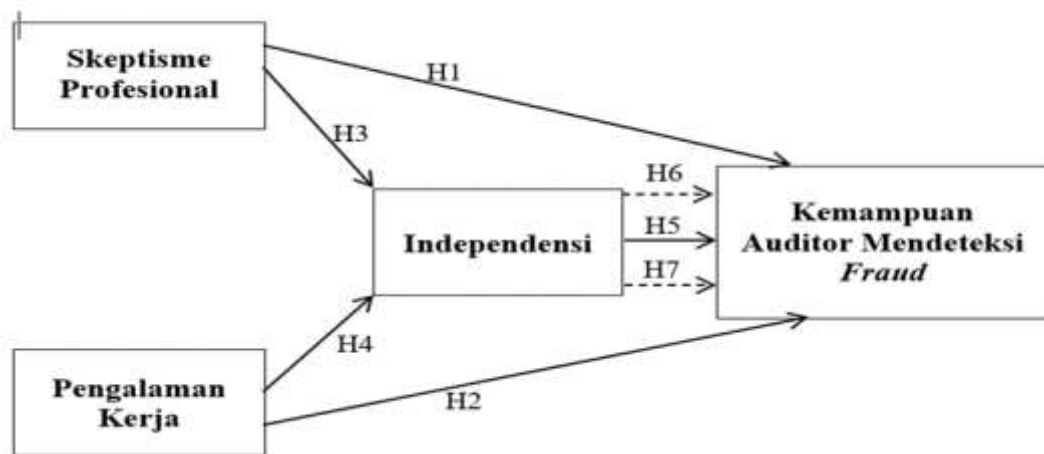


Figure 1. Research Model

## **METHODOLOGY**

The study is quantitative in nature and uses a questionnaire to collect primary data directly from research participants. The research population is all employees in the Inspectorate of the former Kedu Residency, totaling 298 people. The sampling technique uses purposive sampling, with sample criteria including:

- a. Employees who work at the Inspectorate with ASN status.
- b. Employees who carry out auditor functions within the Inspectorate.
- c. Employees who have worked for at least 3 (three) years within the environment

The data analysis technique uses the Structural Equation Modelling (SEM) method with SmartPLS 3 software, (Ghozali, 2021). SEM-PLS model evaluation is carried out by assessing the outer model and the inner model. The purpose of the SEM-PLS outer model evaluation is to evaluate the model's validity and dependability. In SEM-PLS, structural inner model evaluation seeks to determine the structural model's predictive power, (Ghozali, 2021).

## RESULTS

### Descriptive Statistics of Research Variables

Purposive sampling was used as the sample technique. Of the 298 respondents in the population, 176 did not fit the criteria and 33 could not be processed, leaving 89 questionnaires (or 73%) that could be processed. The details can be seen in Table 1.

Table 1. Number of Research Respondents

Kab/Kota	Kota Mgl	Kab. Mgl	Kab Pwj	Kab. Wsb	Kab. Tmg	Kab. Kbm	n
Number of Employees in the Inspectorate	53	47	51	48	55	44	298
Non-Civil Servant	(4)	(5)	(4)	(4)	(5)	(4)	(26)
Non Auditor	(15)	(16)	(15)	(15)	(16)	(15)	(92)
Work Period < 3 years	(13)	(9)	(7)	(9)	(12)	(8)	(58)
The questionnaire that was distributed	21	17	25	20	22	17	122
The questionnaire cannot be processed							(33)
The questionnaire can be processed							89

Source: Processed Primary Data, 2025.

### Descriptive Statistics of Respondents

Table 2 displays the descriptive statistical data of research participants according to gender, age, length of employment, last education, and position.

Table 2. Descriptive Characteristics of Respondents

Karakteristik Responden	Jumlah	Persentase
<b>Gender</b>		
Man	38	42,7%
Woman	51	57,3%
<b>Amount</b>	<b>89</b>	<b>100%</b>
<b>Age</b>		
20-30 years	28	31,5%
30-40 years	51	57,3%
40-50 years	10	11,2%
more than 50 years	28	31,5%
<b>Amount</b>	<b>89</b>	<b>100%</b>
<b>Last Education</b>		
S-1	67	75,3%
S-2	22	24,7%
<b>Amount</b>	<b>89</b>	<b>100%</b>
<b>Length of Work</b>		
3-5 years	45	50,6%
6-8 years	30	33,7%

more than 8 years	14	15,7%
<b>Amount</b>	<b>89</b>	<b>100%</b>

Source: Processed Primary Data, 2025

Table 2 shows the majority of respondents were female, totaling 51 people (57.3%). This illustrates that the employees working at the Inspectorate of the former Kedu Residency are predominantly female. The majority of research respondents were aged between 30-40 years, totaling 51 people (57.3%), indicating that many employees working at the Inspectorate of the former Kedu Residency are adults. In terms of education, the majority hold a bachelor's degree (S-1), totaling 67 people (75.3%). The majority of research respondents, totaling 45 people (50.6%), have worked for 3-5 years. This indicates that the employees working at the Inspectorate of the former Kedu Residency have sufficient experience in the field of auditing.

### **Descriptive Analysis of Variables**

The description of the research variables provides an overview of the descriptive statistics of the respondents' answers as research data for each variable. Table 3 displays the variables' descriptive statistics.

Table 3. Descriptive Statistics of Variables

Variable	n	Minimum	Maximum	Mean	Std. Deviasi
SP	89	1	5	4,44	0,711
PK	89	1	5	4,11	0,607
INDP	89	1	5	4,47	0,812
KAMF	89	1	5	4,05	0,749

Source: Processed Primary Data, 2025

The findings indicate that independence has a mean of 4.47 (very high) with a standard deviation of 0.812, work experience has a mean of 4.11 (high) with a standard deviation of 0.607, professional skepticism has a mean of 4.44 (very high) with a standard deviation of 0.711, and auditors' capacity to spot fraud has a mean of 4.05 (high) with a standard deviation of 0.749. This suggests that the Kedu former Residency Inspectorate staff members generally have a strong work ethic, solid job experience, a high degree of independence, and a significant capacity for fraud detection.

### **Data Analysis Results**

The data processing results using Structural Equation Modelling-Partial Least Squares (SEM-PLS) can be explained for each evaluation.

#### **Evaluasi Pengukuran *Outer Model***

There are two criteria in the evaluation of *outer model* measurement with SmartPLS 3.0, namely validity test with *convergent validity* and *discriminant validity*. Reliability test with *composite reliability* and *cronbach's alpha scheme*.

#### **Validitas Konvergen (*Convergent Validity*)**

The convergence validity uses a reflexive indicator, so the convergent validity in SmartPLS 3.0 can be seen in the *outer loadings* of the *loading factor* for each construct indicator with a value of > 0.70 so that it can be said to meet the

convergent validity. The results of the convergent validity analysis that have been carried out can be seen in table 4.

Table 4. Results of Outer Loadings Convergent Validity

<b>Variable</b>	<b>Item</b>	<b>Loading Factor</b>
Skepticism	SP.2	0.854
Professional	SP.3	0.992

Table 5. Results of Outer Loadings Convergent Validity  
(Continued)

<b>Variable</b>	<b>Item</b>	<b>Loading Factor</b>
	SP.4	0.712
	SP.5	0.842
	SP.6	0.755
	SP.8	0.800
	SP.10	0.839
	SP.11	0.782
	SP.12	0.705
	SP.13	0.881
	SP.16	0.774
	SP.17	0.775
	SP.18	0.730
Work Experience	PK.1	0.861
	PK.2	0.892
	PK.3	0.974
	PK.4	0.780
	PK.5	0.771
	PK.7	0.794
	PK.10	0.706
Independence	INDP.2	0.843
	INDP.3	0.793
	INDP.4	0.735
	INDP.6	0.705
	INDP.7	0.829
	INDP.8	0.753
The Auditor's Ability to Detect Fraud	KAMF.1	0.846
	KAMF.2	0.772
	KAMF.3	0.731
	KAMF.4	0.783
	KAMF.5	0.936
	KAMF.6	0.708
	KAMF.7	0.891
	KAMF.10	0.841

Source: Smartpls Output Processed, 2025

Based on Table 4, all variable items have values  $>0.70$ , indicating that the standard error is able to estimate the path coefficient, showing that the data can be used for the next test.

### Discriminant Validity

The idea that measures of many constructs shouldn't have a strong correlation is connected to discriminant validity. Each variable's cross loading, which should be greater than 0.70, is used to evaluate discriminant validity with reflective indicators. The results of the discriminant validity analysis are displayed in Table 6.

Table 6. Cross Loading Values of Discriminant Validity

Variabel	Item	Loading Factor
Professional Skepticism	SP.2	0.854
	SP.3	0.992
	SP.4	0.712
	SP.5	0.842
	SP.6	0.755
	SP.8	0.800
	SP.10	0.839
	SP.11	0.782
	SP.12	0.705
	SP.13	0.881
Work Experience	SP.16	0.774
	SP.17	0.775
	SP.18	0.730
	PK.1	0.861
	PK.2	0.892
	PK.3	0.974
	PK.4	0.780
Independence	PK.5	0.771
	PK.7	0.794
	PK.10	0.706
	INDP.2	0.843
	INDP.3	0.793
	INDP.4	0.735
	INDP.6	0.705
	INDP.7	0.829
The Auditor's Ability to Detect Fraud	INDP.8	0.753
	KAMF.1	0.846
	KAMF.2	0.772
	KAMF.3	0.731
	KAMF.4	0.783
	KAMF.5	0.936
	KAMF.6	0.708
KAMF.7	0.891	
	KAMF.10	0.841

Based on Table 6, the cross-loading for each indicator on the latent constructs that have met the convergent validity assumptions has a value  $> 0.70$ . This indicates that the model of the latent variables has good discriminant validity.

### Reliability Test

The dependability value of a construct and each construct's Average Variance Extracted (AVE) value provide the reliability criterion. If a construct has an AVE value greater than 0.50 and a Cronbach's alpha and composite reliability value greater than 0.70, it is said to have good reliability. Below are the results of the analysis that has been conducted.

Table 7. Reliability Assumptions

Variabel	Cronbach's alpha	Composite Reliability	Average Variance Extracted (AVE)
Professional Skepticism (X1)	0,706	0,702	0,622
Work Experience (X2)	0,838	0,891	0,733
Independence (Z)	0,798	0,894	0,690
Auditor's Ability to Detect Fraud (Y)	0,755	0,806	0,780

Based on table 7, each variable or construct has a Cronbach's alpha and Composite reliability value > 0.70 and has an AVE value > 0.50. This indicates that this model has met the criteria recommended in the SEM-PLS analysis process.

### Evaluation of Inner Model Measurement

The structural model or inner model is evaluated by looking at the R-Square for latent constructs and the structural path coefficients through direct effects. The Q-square can be seen in the blindfolding calculation results in the construct cross-validated redundancy section. The bootstrapping process is used to test the estimates' stability using t-statistics. The following are the results of the evaluation of the structural inner model that has been conducted.

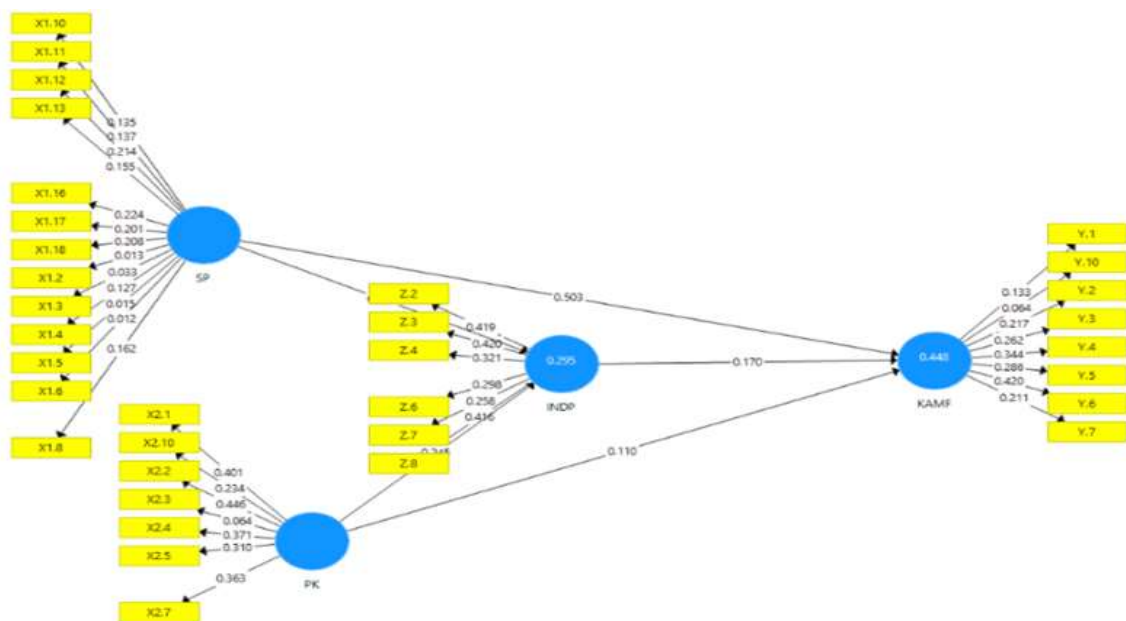


Figure 2. Structural Model after Outer Model Evaluation

The R-Square values show how much of the construct's variance the model can account for. The explanation of the R-Square value computation results is shown below.

Tabel 8. Nilai R-Square

Variabel	R Square Adjusted	Keterangan
Independence (Z)	0,778	Kuat
Auditor's Ability to Detect Fraud (Y)	0,429	Lemah

Source: SmartPLS output processed, 2025.

According to Table 8, professional skepticism and work experience have a substantial impact on independence (77.8%), whereas they have a weak impact (42.9%) on the auditor's capacity to identify fraud.

Table 9. SRMR Values

Estimated Model	
SRMR	0,075
d_ULS	6,580
d_G	2,126

Source: Smartpls Output Processed, 2025.

Table 9 show the SRMR value is 0.075, which falls into the category of a model fit (suitable).

### Hypothesis Testing Results

The path coefficients value for direct hypotheses and the indirect effect value in the bootstrapping output serve as the foundation for hypothesis testing in this investigation. The estimation output results for hypothesis testing can be seen in the following table.

Table 10. Hypothesis Testing Results

Konstruk	Original Sample	T Statistics	P Values	Ket. Hipotesis
SP -> KAMF	0,503	2,520	0,006	Diterima
PK -> KAMF	0,110	2,703	0,004	Diterima
SP -> INDP	0,383	3,039	0,001	Diterima
PK -> INDP	0,245	1,764	0,039	Diterima
INDP -> KAMF	0,170	2,932	0,001	Diterima
SP -> INDP -> KAMF	0,465	2,825	0,001	Diterima
PK -> INDP -> KAMF	0,342	2,626	0,004	Diterima

Source: Smartpls Output Processed, 2025

Table 10's findings support the acceptance of hypothesis 1, which has an original sample value of 0.503 and a p-value of  $0.006 < 0.05$ . H2 is accepted based on the findings of hypothesis 2 testing, which reveal an original sample value of 0.110 with a p-value of  $0.004 < 0.05$ . H3 is accepted based on the findings of hypothesis 3 testing, which reveal an original sample value of 0.383 with a p-

value of  $0.001 < 0.05$ . Testing for Hypothesis 4 reveals that the initial sample value was 0.245 with a p-value of  $0.039 < 0.05$ , indicating that H4 is accepted. Based on an initial sample value of 0.170 and a p-value of  $0.001 < 0.05$ , hypothesis 5 testing indicates that H5 is accepted. Testing for Hypothesis 6 reveals that the first sample value is 0.465 with a p-value =  $0.001 < 0.05$ , indicating that H6 is accepted for fraud text. According to the findings of the hypothesis 7 test, H7 is accepted because the initial sample value was 0.342 and the p-value was  $0.004 < 0.05$ .

## DISCUSSION

### 1. The Influence of Professional Skepticism on Auditors' Ability to Detect Fraud

According to research findings, auditors' capacity to identify fraud is positively impacted by professional skepticism. This demonstrates that an auditor's capacity to identify fraud increases with their level of professional skepticism. Highly skeptical auditors are better at spotting fraud. Auditors with a high level of professional skepticism do not automatically accept information from clients, but conduct in-depth evaluations, seek additional supporting evidence, and consider the possibility of manipulation, making auditors more sensitive to unusual signs (red flags) that may indicate the presence of fraud (Magfiroh et al., 2018).

These findings are in line with the Fraud Hexagon Theory on the capability dimension, which emphasizes the importance of individual skills and capacity in identifying and responding to potential fraud. Professional skepticism encourages auditors to be more critical, not easily accept evidence at face value, and be more sensitive to red flags that indicate irregularities. The research results confirm that professional skepticism is one of the important factors that strengthen auditors' ability to detect fraud (Vousinas, 2019).

The research results support the studies of Halimatusyadiah, Ilyas & Oktora, (2019), Aisyaturrahmi, (2022), Situmorang & Asmara, (2022), Marhamah & Putra, (2023), Sari & Andrian (2023), Frassasti et al., (2023), Aziza et al., (2023), Suhayati & Thufailah, (2024), Tessa et al., (2024) and Aryotama, (2024), auditors' capacity to identify fraud is positively impacted by professional skepticism. It does not, however, corroborate the findings of Ode et al. (2020) that skepticism has no effect on the audit's capacity to identify fraud, Agustinus & Sofian (2025), and that skepticism has a detrimental impact on auditors' capacity to do so (Adisaputri, 2024).

### 2. The Influence of Work Experience on Auditors' Ability to Detect Fraud

The research show auditors' capacity to identify fraud is positively impacted by job experience. The higher the work experience of auditors at the Inspektorat of the former Kedu Residency, the better the auditors' ability to identify indications of fraud.

Work experience functions to show the level of an auditor's experience in carrying out audit tasks. Work experience is measured through indicators regarding length of service, the number of types of audits that have been handled, diversity of audit cases, and the level of understanding of audit procedures. Responses from auditors with long experience indicate that they are

more accustomed to facing various patterns of fraud. This is reflected in the variable of fraud detection ability, where auditors with high work experience are more meticulous in identifying anomalies, analyzing evidence, and finding red flags compared to auditors whose experience is still limited (Zuhroh et al., 2025). This finding is in line with the capability dimension in the Fraud Hexagon Theory, (Vousinas, 2019), which emphasizes that a person is only able to commit/detect fraud if they have adequate skills, competence, and experience. Auditors with extensive work experience have greater capability in understanding audit procedures, recognizing recurring fraud patterns, and developing professional intuition. Therefore, work experience becomes an important factor that enhances an auditor's ability to detect fraud, as the practical knowledge possessed by the auditor enriches analytical skills and strengthens their sensitivity to potential fraud.

The results of this study are consistent with Horri & Aulia (2021), Situmorang & Asmara (2022), Mukoffi et al. (2023), Aziza et al. (2023), and Aryotama (2024), that audit work experience has a positive and significant effect on the auditor's ability to detect fraud. However, this study does not support Sari & Andrian (2023), Pramawastika & Primasari (2023), and Frassasti et al. (2023) found that job experience has no effect on the auditor's ability to detect fraud. While research by Adisaputri (2024) found that auditor experience had a detrimental impact on the auditor's capacity to detect fraud.

## **2. The Effect of Professional Skepticism on Auditor Independence**

The research indicate, auditor independence benefits from professional skepticism. This implies that auditors at the Inspectorate of the Kedu Residency will have a more independent attitude if they have a higher degree of professional skepticism. Auditors who have high professional skepticism tend to maintain an independent attitude, are not easily influenced by pressure, and are able to be objective in every audit process.

The research results are in line with the ego dimension that fraud can occur due to arrogance or a sense of being immune to rules. In the context of auditors, the application of professional skepticism works the opposite way, namely as a mechanism to suppress the ego and maintain integrity. A skeptical auditor will be better able to control potential arrogance, remain humble in evaluating evidence, and maintain independence even when faced with pressure from external parties (Vousinas, 2019). Therefore, maintaining an attitude of professional skepticism is crucial to bolstering auditor independence and preventing the potential for auditors to act biased as a result of pressure or particular interests. Independence, as an attitude of honesty possessed by auditors in considering facts and having objective and impartial judgment within themselves in formulating and expressing their opinions. Professional skepticism of auditors will guide them to question any indications that suggest the possibility of fraud. High professional skepticism will sharpen auditors' independence, which indicates the presence of errors (accounting errors). This research is consistent with Muslimin et al. (2024) and Anggiriawan et al. (2024b) that professional skepticism significantly and favorably affects auditor independence.

### **3. The Influence of Work Experience on Auditor Independence**

The findings show that work experience improves auditor independence. This means that the higher the auditor's work experience at the Inspectorate of the former Kedu Residency, the better the auditor's independent attitude in conducting audits. These results confirm that auditors with longer work experience are more accustomed to facing pressure and conflicts of interest, making them more capable of maintaining an independent attitude compared to auditors with limited experience. This finding aligns with the capability dimension (Vousinas, 2019). *Capability* describes an individual's capacity or skill to utilize existing conditions. Experienced auditors have a more mature capability in dealing with various audit situations, enabling them to maintain their independence even under pressure or when facing intervention from the audited party. Work experience not only enhances an auditor's technical skills but also strengthens their character and integrity to remain independent in providing audit opinions. The findings of this study corroborate the claim made by Muslimin et al. (2024) that auditor independence is positively impacted by job experience. Experienced auditors are better at identifying errors, precisely comprehending problems, and determining their causes. They are also less likely to be biased when voicing their judgments. As a result, work experience and auditor independence are positively correlated.

### **4. The Effect of Auditor Independence on Auditor's Ability to Detect Fraud**

The findings of the study test show that independence improves an auditor's capacity to identify fraud. This implies that an auditor's capacity to identify instances of fraud increases with the degree of auditor independence in the Kedu ex-Residency Inspectorate. Theoretically, this finding is relevant to the fraud hexagon theory, particularly in the ego dimension (arrogance). In the context of this theory, ego is understood as a superior attitude, feeling immune to rules, or not being influenced by others in decision making (Vousinas, 2019). Auditors who have high independence can control their ego by placing professionalism above personal interests and external pressures. This makes auditors more objective, not easily influenced, and ultimately enhances their ability to detect fraud. This research finding is supported by Oktavina et al. (2025) that independence has a positive effect on auditors' ability to detect occurring fraud. Independence is not only an ethical attitude but also an important psychological factor that strengthens auditors' sensitivity in uncovering fraud.

The study are in agreement with Indrawati et al., (2019), Situmorang & Asmara, (2022), Aisyaturrahmi, (2022), Mukoffi et al., (2023), Rubiyanty et al., (2024), Anggiriawan et al., (2024a), Tessa et al., (2024), Aryotama, (2024), and Hidayatullah & Astuti, (2026) an auditor's capacity to identify fraud is positively impacted by independence. In every task, auditors must remain impartial, particularly when it comes to identifying financial statement fraud. Independence lowers the possibility of cooperation between auditors and the audited parties and limits the opportunity for fraudsters to commit fraud due to objective scrutiny. However, the results do not support to Natasya et al., (2024), an auditor's capacity to identify fraud is unaffected by their independence.

### **5. The Role of Independence in Mediating the Effect of Professional Skepticism on Auditors' Ability to Detect Fraud**

The findings indicate that the impact of professional skepticism on auditors' capacity to identify fraud can be mitigated by independence. The results of that study demonstrate that independence can lessen the negative effects of professional skepticism on auditors' ability to spot fraud. This test result indicates that independence plays an important role as a mediator that explains the influence of professional skepticism on auditors' ability to detect fraud. This result is theoretically in line with the fraud hexagon idea, particularly in the rationalization dimension. This dimension explains how individuals justify their actions, whether with logical reasons or personal reasons, (Vousinas, 2019). Independence acts as a filter that ensures professional skepticism does not shift into incorrect justification, but remains directed toward objective and professional judgment. Auditors can balance professional skepticism with strong independence, which is demonstrated through an impartial attitude, thereby producing sharper and more reliable fraud detection capabilities (Mukoffi et al., 2023). Professional skepticism helps auditors to critically assess the risks they face and take those risks into account in various decisions (such as accepting or rejecting clients, choosing appropriate audit methods and techniques, evaluating collected audit evidence, and so on) (Oktavianna & Sudarno, 2020). The presence of an auditor's independent attitude, will be able to improve the capacity to identify fraud when professional skepticism is already deeply embedded. Skepticism reinforces independence in detecting fraud, (Anggiriawan et al., 2024a).

### **6. The Role of Independence in Mediating the Effect of Work Experience on Auditors' Ability to Detect Fraud**

According to the study's findings, an auditor's ability to spot fraud may be mitigated by independence. This suggests that independence is essential for improving the effect of work experience on the auditor's ability to spot fraud. These results are related to the fraud hexagon theory, in the capability dimension. According to Vousinas (2019), capability refers to an individual's expertise, position, and capacity to carry out an action, including detecting or committing fraud. Work experience provides auditors with capabilities in the form of technical skills, knowledge, and professional intuition. However, experience alone is not enough without independence, because an experienced auditor who is not independent has the potential to be biased in evaluating evidence. Independence and work experience are directed objectively, thereby increasing the auditor's effectiveness in detecting fraud (Sampepolan et al., 2023). This study are consistent with Mukoffi et al., (2023) in that strong independence encourages the auditor's objectivity in the examination process, thereby minimizing the potential for errors or negligence.

## **CONCLUSIONS AND RECOMMENDATIONS**

Auditors who have professional skepticism and work experience can enhance independence and the auditor's ability to detect fraud at the Inspectorate of the Former Residency. Independence improves the auditor's ability to spot fraud. Independence can lessen the effect of professional skepticism and work

experience on the auditor's ability to spot fraud at the Inspectorate of the Former Residency of Kedu. This study can provide insights in the field of auditing, particularly related to factors that affect the ability to detect fraud, as well as provide input to the Inspectorate regarding regulations for auditors in detecting fraud.

### **FURTHER STUDY**

Suggestions for future research include expanding the sample scope by involving various institutions or regions so that the research results can be generalized more broadly. In addition, additional variables such as organizational pressure and work culture, which may affect auditors' ability to detect fraud, can be considered. Management needs to conduct regular monitoring and evaluation of the effectiveness of training as well as the implementation of auditors' independence and skepticism attitudes in daily audit practice to ensure continuous improvement in audit quality.

### **ACKNOWLEDGMENT**

We would like to express our gratitude to the Inspectorate Office in the ex-Kedu Residency area for the opportunity given, so that we could complete this research well.

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