

**THE INFLUENCE OF AUDITOR'S EXPERIENCE, ETHIC OF PROFESSION  
AND PERSONALITY TOWARD AUDITOR'S PROFESSIONAL SKEPTICISM  
AND AUDITOR'S CAPABILITY ON FRAUD DETECTION**

*(Empirical Study on Public Accountant Office in Yogyakarta, Solo and Semarang)*

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**ABSTRACT**

This research has purpose on analyzing “The Influence of Auditor’s Experience, Ethic of Profession and Personality Toward Auditor’s Professional Skepticism and Auditor’s Capability on Fraud Detection”. Auditors that have found fraud symptoms over their work at 12 Public Accountant Office in Yogyakarta, Solo and Semarang were the subjects of this research. The number of samples on this research were 53 respondents that have been chosen by using purposive sampling method. This research was using Partial Least Square as research analysis tools. Based on the result, auditor’s professional skepticism has positive significant effect directly toward auditor’s capability on fraud detection. Auditor’s experience and personality did not have significant effect toward auditor’s capability on fraud detection either directly or through auditor’s professional skepticism. Ethic of profession has positive significant effect toward auditor’s capability on fraud detection neither directly nor through auditor’s professional skepticism.

**Keywords: Auditor’s Experience, Ethic of Profession, Personality, Auditor’s Professional Skepticism, Auditor’s Capability, Fraud Detection.**

**INTRODUCTION**

Auditor’s capability is required for supporting attitudes that auditor should have in order to confront problems that was found when doing their profession. Auditor’s capability is needed on basis of the emergence of auditor’s failure and auditor’s incompetence cases in facing problems when doing their profession. Problems which was often occurred relating to auditor’s failure and auditor’s incompetence is in fraud detection as well as fraud symptom. Beasley et al. (2001) in Noviyanti (2008) states that *Securities and Exchange Commission* (SEC) during 11 periods (January 1987-December 1997) found one of cause auditor’s failure in fraud detection is low level of auditor’s professional skepticism.

Rampant cases of fraud occur currently is involving many auditors because the low of skepticism attitude owned. This matter may affect toward public opinions which is questioning auditor capability in detecting fraud. Noviyanti (2008) states auditor's failure in fraud detection is impacting on detriment of public accountant office economically also lost trust in society toward reputation of public accountant. Hackenbrack (1992) shows presence of dilutive effect in auditor's judgment. Presence of irrelevant information are called non diagnostic evidence mixed with relevant information namely diagnostic evidence or red flag in detecting fraud will lead to fraud risk assessment is being less extreme by auditor. Irrelevant information due to evidence which is not evaluated critically because lack of implementation of an attitude of auditor's professional skepticism is causing auditor are not skeptical. Auditor's professional skepticism consists of attitude of vigilance and circumspection of implementation and examination their duties. Therefore, auditor which is more skeptical rated to be more supportive in fraud detection.

Mui (2010) in Nasution and Fitriany (2012) opines that fraud detection task constitute an unstructured task that wants auditor generating alternative methods and seeking additional information from various sources. In detecting fraud, auditor must have some abilities or skills that can support them in detecting task. Seeking information and evidences in question is part of auditor's professional skepticism. In Public Accountants Professional Standards (IAI, 2001), Standard Auditing (SA) 230 is known term "Professional Skepticism". Professional skepticism consists of vigilance toward matters related to audit evidence, situation that indicating fraud, audit standard procedure and information that being used as audit evidence. So, if an auditor has understood obligation of implementing and meaning of professional skepticism however ignoring that attitude deliberately may cause presence of indication or irregularities symptom is affecting good attitude neither intentional or accidental.

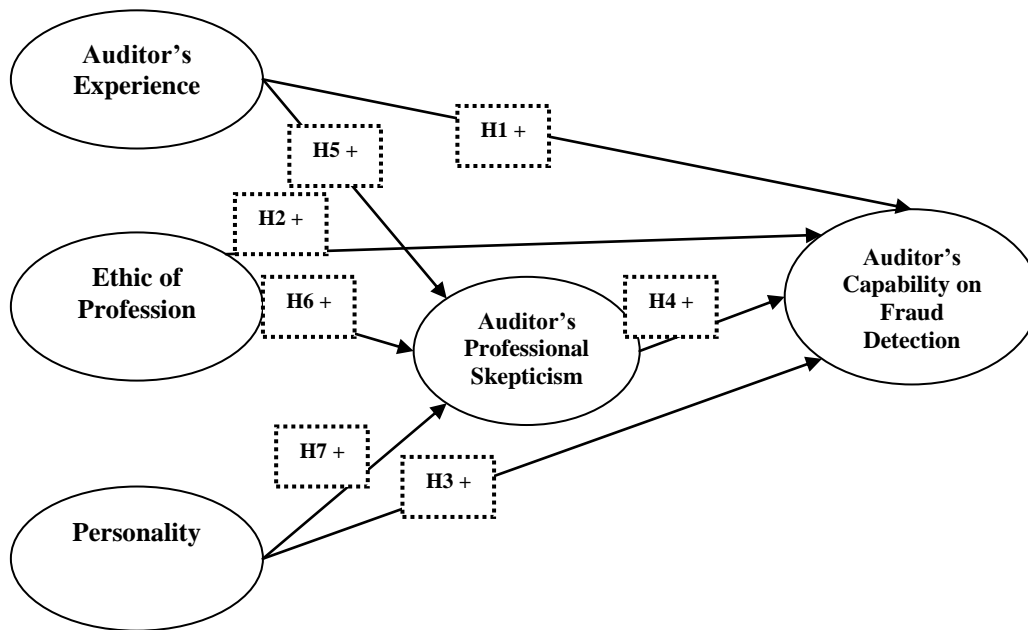
Auditor's failure in detecting fraud is proven by the case of WorldCom who falsified his income as much as 3.8 billion US dollars. Through the official website of the Security and Exchange Commission (SEC) Washington D. C archived report of investigation on the Arthur's Andersen Public Accountant Office which failed to detect accounting irregularities because there are defects in the Andersen's application on audit-based approach controls. Andersen concluded erroneously in these things, year

after year, the risk of fraud is minimal and thus Andersen never designed audit procedures that are adequate to address these risks.

Cases related to failure or auditor's inability and auditor's professional skepticism attitude deviations have an impact on public assumption of auditor profession. The society considers that it should be as a person who works as an auditor can maintain and uphold public trust that is given on the use of financial services, investment, and the assurance provided by auditor. If society lose confidence in auditor will affect auditor profession itself. WorldCom cases and number of cases of failure or incompetence and lack of auditor skepticism make gap between auditor that supposed to capable and had high skepticism for always be careful and vigilant in detecting fraud. Supposedly as auditor can apply professional skepticism attitude that will support auditor's capability to detect fraud in order to face problems in their work. This statement is supported by Carpenter et al. (2002) revealed that auditor be more skeptical, they will be able to better assess the existence of fraud at planning stage of audit, which should ultimately lead auditor to improve detection of fraud in next stages.

This study is a replication study from Nasution and Fitriany (2012), which examines the workload, audit experience and personality toward professional skepticism and auditor's capability on fraud detection. Researcher add variable ethic of profession and auditor's experience which were judged to be a variable that has potential to examine factors that influence improvement of attitude of auditor's professional skepticism and auditor's capability on detecting fraud symptoms and phenomenon of fraud. This study was conducted on basis of research on auditor's capability on fraud detect and research on fraud still need to be developed in Indonesia on rise of several cases involving auditors in Indonesia. Research on auditor's capability on fraud detection is an adaptation of study outside country of Indonesia that was modified and adapted to situation in Indonesia, this study was conducted to determine whether there are similarities result because character and culture in Indonesia is more diverse.

## RESEARCH METHODS



**Figure 1. Research Model**

### Population and Sample Research

Population in this study is a Senior and Junior who worked in the Public Accountants Office in the region of Yogyakarta, Solo and Semarang. Research sample was determined by using purposive sampling technique, sample criteria are auditors who have discovered the fraud symptoms that has been attached to the identity page of respondents in the questionnaires distributed. Criteria of samples used on is basis of research on fraud detection require that auditors have found fraud symptoms. Samples were obtained is 53 respondents consisting of 22 senior auditors and 31 junior auditors.

### Data Collection Technique

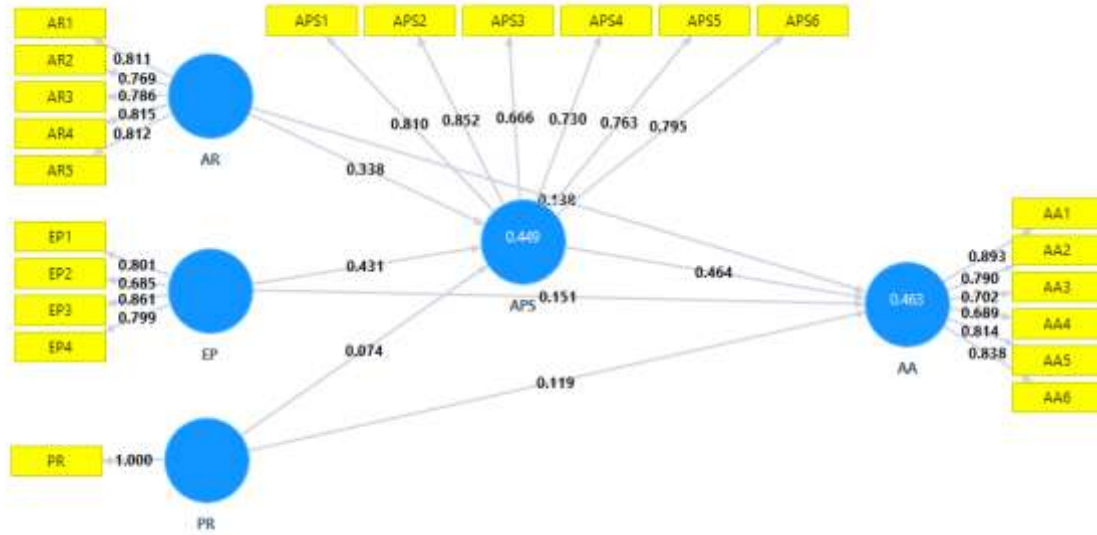
Data was collected by questionnaire survey method that was provided directly to the Public Accountant Office in Yogyakarta, Solo and Semarang. Questionnaires were administered directly to the respondents in order to get a direct response related to declaration appended to questionnaire and find out the exact time for return ing questionnaire.

## Data Analysis Method

This study uses SmartPLS 3.0 to evaluate the quality of instruments of outer model that specifies correlation between latent variables with indicators that measuring the validity and reliability test. Validity test is involving construct validity, convergent validity and discriminant validity. In assessing an indicator of construct validity was by looking at value of loading factor that is more than 0,6. Furthermore, the indicator assessing convergent validity was by looking at value AVE latent variables with indicators of more than 0,5. Meanwhile, discriminant validity viewed by value of cross loading factor, namely the indicators considered valid if it has the highest loading factor to construct in intended loading factor compared to other constructs. Then, reliability test involving, reliability composite and cronbachs alpha. To assess reliability composite that constructs said to be reliable if it has a value of more than 0,7 and reinforced with cronbachs alpha which has a value of more than 0,6.

Once the model is estimated to meet criteria outer models, further testing structural models (inner model) were performed using SmartPLS 3.0 to see the correlation between latent constructs measured by R-Square test, significance test and test hypotheses determining the direction mediating effect. R-Square test to find out how big the exogenous constructs can explain the diversity of endogenous constructs simultaneously. According to Chin (1998) in Ghazali (2015: 81), the value of R-Square is 0,67 otherwise strong, 0,33 otherwise moderate and 00,19 otherwise stated weak. Significance test and test-determination of hypothesis can be seen through Path Coefficients, to assess the significance in value through T-Statistics when  $\alpha = 5\%$ ,  $t \Rightarrow 1.65$  then the results can be said to be significant or P-Values =  $<0.05$  and assess directions hypothesis can be seen in the value of the original sample (O) which is positive or negative. The value of the original sample (O) which is positive indicates a positive direction opposite hypothesis that the value of the original sample (O) negative orientate negative hypothesis. Testing the effect of mediation is to test the direct effect of independent variables to dependent variable is also testing an indirect correlation of independent variable with dependent. Testing the effect of mediation can be viewed by total effect prediction (direct or indirect effect).

## RESULT AND DISCUSSION



**Figure 2. Path Diagram**

**Table 1. AVE, Composite Reliability and Cronbachs Alpha**

Variabel	AVE	Composite Reliability	Cronbachs Alpha
AR	0,626	0,909	0,879
EP	0,595	0,898	0,863
PR	0,638	0,898	0,859
APS	0,622	0,868	0,797
AA	1,000	1,000	1,000

**Table 2. Discriminant Validity on Cross Loadings**

	AA	APS	AR	EP	PR
AA1	0,893	0,599	0,558	0,494	0,162
AA2	0,790	0,516	0,377	0,531	0,195
AA3	0,702	0,358	0,278	0,224	-0,051
AA4	0,689	0,405	0,374	0,298	0,243
AA5	0,814	0,650	0,255	0,403	0,150
AA6	0,838	0,444	0,357	0,318	0,217
APS1	0,597	0,810	0,438	0,470	0,193
APS2	0,544	0,852	0,411	0,565	0,146
APS3	0,438	0,666	0,281	0,379	-0,031
APS4	0,459	0,730	0,508	0,422	0,131
APS5	0,445	0,763	0,406	0,455	0,055
APS6	0,480	0,795	0,464	0,437	0,083
AR1	0,434	0,349	0,811	0,383	0,076
AR2	0,253	0,449	0,769	0,396	0,032
AR3	0,289	0,368	0,786	0,293	0,080

AR4	0,432	0,472	0,815	0,362	0,047
AR5	0,436	0,511	0,812	0,411	0,129
EP1	0,499	0,447	0,463	0,801	0,082
EP2	0,315	0,312	0,212	0,685	0,016
EP3	0,355	0,537	0,345	0,861	0,086
EP4	0,385	0,538	0,404	0,799	0,014
PR	0,204	0,134	0,093	0,066	1,000

**Table 3. R Square**

	Original Sample (O)	T Statistics ( O/STERR )	P Values
AA	0,463	3,531	0,000
APS	0,449	3,488	0,000

**Table 4. Path Coefficients**

	Original Sample (O)	T Statistics ( O/STERR )	P Values
APS -> AA	0,464	2,488	0,008
AR -> AA	0,138	0,893	0,188
AR -> APS	0,338	2,548	0,007
EP -> AA	0,151	1,200	0,118
EP -> APS	0,431	3,052	0,002
PR -> AA	0,119	1,351	0,091
PR -> APS	0,074	0,703	0,242

**Table 5. Indirect Effects and Total Effects**

	Indirect Effects			Total Effects		
	Original Sample (O)	T Statistics ( O/STERR )	P Values	Original Sample (O)	T Statistics ( O/STERR )	P Values
APS -> AA				0,464	2,488	0,008
AR -> AA	0,157	1,148	0,065	0,295	2,090	0,021
AR -> APS				0,338	2,548	0,007
EP -> AA	0,200	1,188	0,014	0,351	2,459	0,009
EP -> APS				0,431	3,052	0,002
PR -> AA	0,034	0,674	0,260	0,153	1,306	0,099
PR -> APS				0,074	0,703	0,242

**Table 6. Summary Results of Hypothesis Testing**

Hypothesis	Koef	T-Stat	T-Table (1-Tailed, $\alpha=5\%$ )	Conclusion
H <sub>1</sub> : There is a positive effect of auditor's experience toward auditor's capability on fraud detection.	0,138	0,893	1,65	H1 rejected
H <sub>2</sub> : There is a positive effect of ethic of profession toward auditor's capability on fraud detection.	0,351	2,459	1,65	H2 accepted
H <sub>3</sub> : There is a positive effect of auditor's personality who have the personality type combination of ST and NT toward auditor's capability on fraud detection compared with other personality types.	0,119	1,351	1,65	H3 rejected

H <sub>4</sub> : There is a positive effect of auditor's professional skepticism toward auditor's capability on fraud detection.	0,464	2,488	1,65	H4 accepted
H <sub>5</sub> : There is a positive effect of auditor's experience toward auditor's capability on fraud detection through auditor's professional skepticism.	0,157	1,148	1,65	H5 rejected
H <sub>6</sub> : There is a positive effect of ethic of profession toward auditor's capability on fraud detection through auditor's professional skepticism.	0,200	1,188	1,65	H6 accepted
H <sub>7</sub> : There is a positive effect of auditor's personality who have personality type combination of ST and NT compared with other personality types toward auditor's capability on fraud detection through auditor's professional skepticism.	0,034	0,674	1,65	H7 rejected

In this research data processing, researchers eliminated statement number 2 of Ethic of Profession variables on questionnaire because the value of these indicators are very low so that when the statement number 2 included in raw data and then calculate >>PLS Alogarithm, the overall value of ethic of profession variable becomes did not meet the criteria for the validity or reliability. Value proposition number 2 on Ethic of Profession variable was very low because the statement of number 2 was reverse statement, if respondents chose Strongly Agree then the point is 1 otherwise if respondent chose Strongly Disagree then the point is 4. Based on this, researchers eliminated statement number 2 above Ethic of Profession variable so that data can be processed and meet the criteria of validity and reliability.

From Figure 2. Path diagram (see Figure 2) that all values are valid because loading factor on value of each indicator was > 0.6, as well as on the entire value AVE (see Table 1) was valid because the value of variable AVE AR, EP, PR, APS and the AA has been above 0,5. Then, on cross loading factor (see Table 2) that each indicator has been declared valid because it has the highest loading factor to construct its intended loading factor compared to other constructs. The indicators have been reliable as (see Table 1) values of composite reliability was > 0,7 and Cronbachs alpha value was > 0,6.

After the measurement model (outer model) has met the criteria of validity and reliability then further testing structural models (inner model) to see the correlation between latent constructs by conducting calculate >>>bootstrapping to test the hypothesis. The result is, value of R Square (see Table 3) were seen in the value of original sample (O) obtained explained that constructs exogenous Auditor's Experience (AR), Ethic of Profession (EP), Personality (PR) and Auditor's Skepticism Professional (APS) can



explain the diversity of endogenous construct Auditor's Capability on Fraud Detection (AA) from amounting to 0.463 or 46.3%. Meanwhile, 53.7% explained by other exogenous constructs that were not investigated. Then, in the constructs of exogenous Auditor's Experience (AR), Ethic of Profession (EP), Personality (PR) can explain the diversity of endogenous construct Auditor's Professional Skepticism (APS) of 0.449 or 44.9%. Meanwhile, 55.1% explained by other exogenous constructs that were not investigated. According to Chin (1998), the value of R-Square is 0.67 otherwise strong, 0.33 otherwise moderate and 0.19 otherwise stated weak. From results obtained, value of R-Square Auditor's Capability on Fraud Detection (AA) amounted to 0.463 and R-Square Auditor's Professional Skepticism (APS) amounted to 0.449 included in the category between moderate and strong.

Test significance results of main effects (see Table 4) indicated that Auditor's Professional Skepticism (APS) has significant effect directly toward Auditor's Capability on Fraud Detection (AA). Auditor's Experience (AR) has no significant effect directly toward Auditor's Capability on Fraud Detection (AA). Auditor's Experience (AR) has significant effect directly toward Auditor's Professional Skepticism (APS). Furthermore, Ethic of Profession (EP) has no significant effect directly toward Auditor's Capability on Fraud Detection (AA). Ethic of Profession (EP) has significant effect directly toward Auditor's Professional Skepticism (APS). Personality (PR) has no significant effect directly toward Auditor's Capability on Fraud Detection (AA). Personality (PR) has no significant effect directly toward Auditor's Professional Skepticism (APS).

Testing the effect of mediation shows (see Table 5) on a column of indirect effects that Auditor's Experience (AR) toward Auditor's Capability on Fraud Detection (AA) through Auditor's Professional Skepticism (APS) were not significant according to value of T-statistics amounted to 1.538, Ethic of Profession (EP) toward Auditor's Capability on Fraud Detection (AA) through Auditor's Professional Skepticism (APS) was significant according to value of T-statistics amounted to 2.269 and Personality (PR) toward Auditor's Capability on Fraud Detection (AA) through Auditor's Professional Skepticism (APS) were not significant with T-statistics value amounted to 0,647. Furthermore, in order to determine whether this mediation is full or quasi mediation can be seen in Table 5 column Total Effects. Previously, the results of

significance in Table 5 Columns Indirect Effects indicates that variable of Auditor's Skepticism Professional (APS) was only mediating variable of Ethic of Profession (EP), while variable of Auditor's Experience (AR) was significant only directly to Auditor's Professional Skepticism (APS) (see Table 4 ) but these variables did not mediate variable of Auditor's Capability on Fraud Detection (AA) so variable of Auditor's Experience (AR) did not need to be considered in Table 5 column Total Effects. The same thing happened on variable of Personality (PR) which did not need to be considered in the testing Total Effects as well on Path Coefficient (see Table 4) and Indirect Effects (see Table 5) the results were not significant. Variable of Ethic of Profession (EP) toward variable of Auditor's Capability on Fraud Detection (AA) in the column Total Effects (see Table 5) showed significant results T-statistics amounted to 2.459, therefore variable of Ethic of Profession (EP) undergo mediation apparent toward variable of Auditor's Capability on Fraud Detection (AA) through variable of Auditor's Professional Skepticism (APS). It is based, Hartono and Abdillah (2014), which revealed that the full mediation (fully mediating) occurs when the total effects found correlation Ethic of Profession (EP) toward Auditor's Capability on Fraud Detection (AA) becomes insignificant.

Hypothesis 1 result test can be seen in Table 6 that auditor's experience has value of t-statistic is lower than 1,65 is equal to 0,893. The correlations between auditor's experience directly toward auditor's capability on fraud detection has original sample (O) amounted to 0.138 which indicated a positive direction. Based on these results, H1 was rejected it can be concluded that auditor's experience has no significant effect directly toward auditor's capability on fraud detection. The results of this study are similar to study conducted by Swastika (2014) and Supriyanto (2015), that auditor's experience did not significantly affect auditor's capability to detect fraud. The approach will be less observations with prudence to understand the sophistication of fraud perpetrators on how often he performs manipulation and if a group of more senior who became the auditors allegedly made the experience itself is not enough to detect it. Cheating can be done by various parties to the more senior and perpetrators of fraud that understood more sophisticated way to cover up their actions. Understanding of prudence and more skeptical though the senior or supervisor is suspected to be the reason needs to have in order to auditor's experience will have more affect on

comprehension on symptoms or indications of fraud. Supriyanto (2015) also says that the detection of fraud also depends on the sophistication of fraud perpetrators, the frequency of manipulation, collusion and measure the level of seniority involved.

Hypothesis 2 result test can be seen in Table 6 that ethic of the profession of has value of t-statistic that was higher than 1,65 is equal to 2.459. The correlation between ethic of profession directly toward auditor's capability on fraud detect has original sample (O) amounted to 0.351 which indicates a positive direction. Based on these results, H2 was accepted it can be concluded that ethic of profession has positive and significant effect directly toward auditor's ability on fraud detection. Research of Hasanah (2010), Oktaviani (2015) and Nurwiyati (2015) found evidence that professional ethics affect auditor's ability to detect fraud. Sudarmo et.al. (2009) in the Suryani (2015) says that code of ethics that binds all members of the profession need to be set together. Without the code of ethics, then every individual in the community will have a different behavior depending on assessed both by the presumption in interacting with other people. Therefore, the value of ethics or code of ethics are required by the people, organizations, and even countries that all run in an orderly, smooth, regularly and measurably. Ethical auditor will be more organized and did not deviate from the rules and code of ethics. Ethic of Profession that owned by auditors will give sensitivity to auditor's attitude which makes more alert and careful in carrying out his job.

Hypothesis 3 result test can be seen in Table 6 that the personality has value of t-statistic is lower than 1.65 is equal to 1.351. The correlation between personality directly toward auditor's capability on fraud detection has the original sample (O) 0.119 showing the positive direction. Based on these results, H3 was rejected it can be concluded that personality had no significant effect directly toward auditor's capability on fraud detection. Results of research and Fitriany Nasution (2012) also showed that there was no difference in improvement between the auditor's capability on fraud detection to personality type combination of ST and NT and auditors with other personality types toward auditor's capability on fraud detection. Research of Faradina (2016) also found evidence that there is a positive but not significant correlation between personality toward auditor's capability to detect fraud. In detecting fraud, auditor with the personality type ST or NT or the other personality types could be expected to detect fraud. Personality type discussed in this study is based on MBTI

(Myers-Briggs Type Indicator) is one of the preferences that measures a person's psychology. Auditor personality types that are judged by other than MBTI preferences is also expected to detect fraud. No differences in personality type ST or NT that is superior in enhancing the ability of auditors to detect fraud is suspected for any auditor with a variety of personality types in the profession are required in order to carry out their duties. The results of this study are consistent with Supriyanto (2014) which says that a good auditor with personality type combination of ST and NT and auditors with other personality types both have the ability to detect fraud when confronted with fraud symptoms.

Hypothesis 4 result test can be seen in Table 6 that variable has value of t-statistic that is higher than 1.65 is equal to 2.488. The correlation between auditor's professional skepticism directly toward auditor's capability on fraud detection has the original sample (O) amounted to 0.464 which indicates a positive direction. Based on these results, H4 was accepted it can be concluded that auditor's professional skepticism has positive and significant effect directly toward auditor's capability on fraud detection. The results of this study are similar to study conducted by Aulia (2013) found that auditor's professional skepticism has positive and significant effect that most affect the detection of fraud. Wusqo (2016) also found evidence of direct correlation between positive and significant professional skepticism against auditor's capability to detect fraud. A professional auditor will be constantly questioning any evidence and information is not easy to trust any statement without the support of the relevant evidence. Supriyanto (2015) also says that professional skepticism would be directed to inquire any audit evidence and cues that indicate the possibility of fraud and were able to increase in detecting any fraud symptoms arising. With the higher of auditor's professional skepticism owned will allow auditors to improve the detection of fraud surrounding the symptoms.

Hypothesis 5 result test can be seen in Table 6 that auditor's experience has value of t-statistic is lower than 1.65 is equal to 1.538. The correlation between auditor's experience toward auditor's capability on fraud detection through auditor's professional skepticism has a value of the original sample (O) amounted to 0.157 which indicates a positive direction. Based on these results, H5 is rejected it can be concluded that auditor's experience did not significantly affect toward auditor's capability on fraud

detection through auditor's professional skepticism. Results of this study are similar to Badjuri (2011) and Kushasyandita (2012) found evidence that the experience does not affect the ability of auditors through skepticism. Auditor's professional skepticism does not mediate auditor's experience toward auditor's capability on fraud detection based on research results. Auditor's Experience affects in increasing vigilance so that auditors have a high attitude of professional skepticism. As Gusti and Ali (2008) in Kushasyandita (2012) says that auditor's professional skepticism can be influenced by several factors, including the expertise, the experience, the situation facing the audit, and ethics. However, auditor's experience has no effect in improving auditor's capability on fraud detection and auditor's professional skepticism is just as dependent but not mediate well.

Hypothesis 6 result test can be seen in Table 6 that ethic of profession has value of t-statistic that is higher than 1.65 is equal to 2,269. The correlation between ethic of profession toward auditor's capability on fraud detection through auditor's professional skepticism has value of original sample (O) amounted to 0.200 which indicates a positive direction. Based on these results, H6 is accepted it can be concluded that ethic of profession had positive and significant effect toward auditor's capability on fraud detection through auditor's professional skepticism. The results of this study are similar to studies conducted by Oktaviani (2015) and Suryani (2015) that Ethics has significant effect toward auditor's capability on fraud detection through auditor's professional skepticism. Auditor is guarding behavior when carrying out his profession that would be more cautious in carrying out his duties as a person who is an auditor. Auditor will practice ethic of profession that has been set as to form himself as an auditor of standard in assessing any documents and evidence with caution without siding. This was stated also by Attamimi and Riduwan (2015) that the higher level of ethic of profession will make the higher auditor's professional skepticism owned, it indicates that auditors tend to maintain professional standards when running audits so that more ethical behavior. With the impartiality of auditors will be more capable of searching for and finding the symptoms of fraud that will make auditor be easier to detect fraud. Supriyanto (2015) also says that professional skepticism would be directed to inquire any audit evidence and cues that indicate the possibility of fraud and were able to increase auditor's capability in detecting any arising fraud symptoms.

Hypothesis 7 result test can be seen in Table 6 that personality has value of t-statistic is lower than 1.65 is equal to 0,647. The correlation between the personality toward auditor's capability on fraud detection through auditor's professional skepticism variable has value of the original sample (O) amounted to 0,034 which shows the positive direction. Based on these results, H7 is rejected it can be concluded that personality did not significantly affect toward auditor's capability on fraud detection through auditor's professional skepticism. The results of this study are similar to study conducted by Nurutami (2014) that auditor's personality type does not significantly affect auditor's professional skepticism. Supriyanto (2014) also found evidence that the personality type does not affect auditor's ability to detect fraud. Based on the audit procedures performed by auditor, suspected in carrying out its work, auditors are directly required to have a professional attitude with various personality types. Auditor personality types based on the preferences according to the type of personality MBTI (Myers-Briggs Type Indicator) allegedly did not ensure that the auditor would be more skeptical on the type ST or NT compared with other personality types. It is also stated by Nurutami (2014) which says that in auditing in the field made in advance of audit procedures where an auditor's work is based on the audit procedures that exist, so that both auditor have the personality type ST (Sensing; Thinking) and NT ( Intuition; Thinking) and SF (Sensing; Feeling) and NF (Intuition; Feeling) will still skepticism in auditing in the field.

## **CONCLUSION**

This study was conducted to determine the effect of auditor's experience, ethic of profession and personality toward auditor's professional skepticism and auditor's capability on fraud detection. Based on the research results that auditor's experience has no significant effect directly toward auditor's ability on fraud detection is suspected on the sophistication of perpetrators of fraud on how often their performs manipulation and if a group of more senior perpetrators allegedly making auditor's experience itself is not enough to detect it. Ethic of Profession has positive and significant effect directly toward auditor's capability on fraud detection explains that with professional ethics which owned by auditor will give sensitivity to auditor's attitude which makes more

alert and careful in carrying out his job. Personality has no significant effect directly toward auditor's capability on fraud detection is suspected for any auditor with a variety of personality types in the profession are required in order to carry out their duties. Auditor's professional skepticism has positive and significant effect toward auditor's capability on fraud detection explains that the higher auditor's attitude of professional skepticism owned will allow auditors to improve the detection of fraud surrounding the symptoms. Auditor's experience has no significant effect toward auditor's capability on fraud detection through auditor's professional skepticism is alleged auditor's professional skepticism did not mediate auditor's experience toward auditor's capability on fraud detection because only as a dependent but not mediate well. Ethic of Profession has positive and significant effect toward auditor's capability on fraud detection through auditor's professional skepticism explained that auditors understand the implementation and interpretation of the code of ethics will make the auditor increasingly skeptical that auditor will be more capable in detecting fraud symptoms. Personality does not significantly affect auditor's capability on fraud detection through auditor's professional skepticism allegedly did not ensure that auditor would be more skeptical on the type ST or NT compared with other personality types.

As for some limitations to this study, namely; First, the statement number 2 on the questionnaire variables professional ethics which is a negative statement with reverse value can not be used for processing the data because it does not meet the validity and reliability. Secondly, there is no maximum results from the analysis of Personality Type variable due to the restrictions on assessment indicators favor the personality type ST and NT compared with other personality types are also just one preference to measure the construct of personality types. Lastly, the auditor's professional skepticism variables are independent variables which are supposed to influence directly if the auditor's capability on fraud detection but not fully mediate the exogenous independent variables in this study.

For further research could develop this research model by using personality type with a preference measurement other than preference MBTI (Myers-Briggs Type Indicator). Then further research can use respondents who are investigative auditor as the BPK, BPKP and the Commission. In addition, further research can increase the number of survey respondents to represent the entire public accounting firm in the

studied region without exception to get the maximum results generalization. And the last, further research is expected to expand the area of survey research in larger city there are more public accounting firm such as Jakarta, Surabaya, Makassar and others.

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