

Impact of Professional Skepticism, Experience, Competence, and Time Pressure on Fraud Detection: Job Hierarchy Moderator

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Abstract

This study was motivated by the significant financial losses resulting from financial statement fraud and the limited role of external auditors in detecting fraud in Indonesia. This study aims to analyze the impact of professional skepticism, experience, competence, and time pressure on the ability to detect financial statement fraud, with job hierarchy serving as a moderating variable. This study employs a quantitative approach using a survey method involving 266 auditors working at 83 public accounting firms in DKI Jakarta and Lampung regions. The research instrument consisted of a 4 point Likert scale questionnaire, and the data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with Smart PLS 4. The novelty of this study lies in the integration of Weiner's attribution theory and job hierarchy as a moderating variable, as well as the expansion of the focus to the local context of auditors in Lampung, which has not been extensively studied in the literature. The results show that professional skepticism, audit experience, competence, and time pressure influence the ability to detect financial-statement fraud. Job hierarchy moderates the effect of audit experience, whereas professional skepticism, competence, and time pressure do not. These findings imply that efforts to strengthen professional skepticism, audit experience, and competence, as well as manage time pressure, should be maintained, and the effectiveness of the job hierarchy in fraud detection should be evaluated.

Keywords: Attribution Theory, Audit Experience, Competence, Fraud Detection, Job Hierarchy, Professional Skepticism, Time Pressure

1. INTRODUCTION

Financial statement fraud undermines the reliability of financial information and misleads stakeholders' decision-making (Yanti, 2024), often through intentional misconduct, such as revenue manipulation, fictitious transactions, and improper accounting entries, driven by the pressure to maintain company performance and image (Arianto, 2022; Siantari, & Noviyanti, 2024). This is reflected in Indonesian cases such as PT Multidaya Teknologi Nusantara (eFishery) in 2025 and PT Indofarma Global Medika (IGM) from 2020–2023. eFishery was suspected of manipulating revenue by up to USD 600 million, with more than 75% of the reported revenue found invalid, while IGM allegedly falsified statements through fictitious transactions and improper revenue recognition to appear as though targets had been met.

The Association of Certified Fraud Examiners reports that financial statement fraud accounts for 40.2% of fraud cases in Indonesia, and although it accounts for only about 5% of cases globally, it causes the largest median loss at USD 766,000 (ACFE, 2024). This disparity between frequency and impact makes auditors' ability to detect fraud a critical part of the audit process, since financial statements are the primary basis for stakeholders' decision-making (Wahidahwati & Asyik, 2022). External auditors are expected to provide reasonable assurance that financial statements comply with applicable standards and are free from material misstatements (Wahidahwati and Asyik (2022), consistent with Olojede, Erin, Asiriwa, and Usman (2020), who note that public trust is at the heart of every profession. However, the contribution of external auditors to fraud detection remains low. Only 6% of fraud detections in Indonesia, highlighting the gap between public expectations and actual detection capability (Caren, Heniwati, & Ikhsan, 2025).

The case of the public accounting firm Kosasih, Nurdiyaman, Mulyadi Tjahjo & Partners (Crowe Global) auditing PT Asuransi Adisaran Wanaartha illustrates that an audit process does not guarantee fraud detection. The auditor lacked the competence required of a public accountant, with indications of manipulation making Wanaartha Life's financial condition appear sound, leading

policyholders to purchase high-yield products without considering the actual risk; the auditor and firm were sanctioned accordingly. Similarly, Kanaka Puradiredja Suhartono (Nexia International), the auditor of PT Bliss Properti Indonesia Tbk, failed to conduct the audit per the Professional Standards for Public Accountants (*Standar Profesional Akuntan Publik*-[SPAP]) and failed to report internal control deficiencies, resulting in a Rp150 million administrative fine. These cases show that auditors' limited ability to detect fraud undermines public trust, even when statements are audited [Daniswari, Nurlatifah, Loen, and Rahmah \(2025\)](#), underscoring the importance of understanding the internal and situational factors that influence this ability.

Fraud detection ability is the skill auditors use to identify irregularities in financial statements [Prasetya and Putra \(2023\)](#), which is crucial because public trust in the profession depends on work quality ([Widyawati, & Dahlan, 2024](#); [Wahidahwati and Asyik, 2022](#)). Findings on professional skepticism are mixed, [Adisaputri \(2024\)](#) found that it negatively impacts detection ability, as overly skeptical auditors may become suspicious of auditee information in ways that hinder effective judgment, while [Firmansyah, Ginoga, and Saleh \(2024\)](#) found a positive influence, as skeptical auditors are more cautious and actively seek additional evidence.

Another determining factor is audit experience. According to [Adisaputri \(2024\)](#), auditor experience negatively impacts fraud-detection ability, as more experienced auditors tend to be overconfident and rely too heavily on routine work patterns, causing them to overlook new and unusual indications of fraud. [Firmansyah et al. \(2024\)](#) found that audit experience positively affects fraud-detection ability, since experienced auditors better identify anomalies and trace the root causes of misstatements than novice auditors.

Another important factor influencing auditors' ability is competence. [Firmansyah et al. \(2024\)](#) assert that competence has a positive effect on auditors' ability to detect financial statement fraud. Competent auditors tend to be better able to detect fraud because they receive on-the-job training in addition to their higher education ([Siriwardane, HP, & Low, 2020](#)). Meanwhile, a study by [Yunira and Nyale \(2025\)](#) explains that the competency variable does not have a significant effect on an auditor's ability to detect fraud. This may be because the fraud methods used today are becoming increasingly complex and sophisticated, requiring more specific skills for detection.

Another important factor is time pressure during the audit process. [Firmansyah et al. \(2024\)](#) found that time pressure negatively affects fraud-detection ability, as time constraints increase the risk of procedural errors and failure to identify indications of material fraud. [Khairunnisa, Zairin, Amirul, Prihatni, and Rachman \(2025\)](#) found that time pressure does not affect fraud detection, since urgent situations encourage auditors to work more efficiently within their planned time budget. Consistent with this, [Amrulloh \(2022\)](#) confirms that time pressure significantly impacts fraud detection, as auditors are able to adapt to obstacles encountered during the audit process.

An auditor's ability to detect fraud can also be influenced by job hierarchy, the ranking of positions from senior auditor to partner, each carrying different responsibilities, authority, and professional demands [Dewi \(2017\)](#), which can strengthen or weaken the relationship between an auditor's individual and situational factors and their fraud-detection ability. According to [Vanesa, Ukuran, Akuntan, and Kap \(2016\)](#), higher hierarchical positions correspond to higher professionalism, as auditors perform their duties with expertise and commitment guided by prudence, thoroughness, and precision, which support fraud detection ([Arafah & Suparno, 2023](#)).

These research gaps highlight the need for further empirical evidence on the factors influencing auditors' ability to detect fraud. This study therefore examines the effects of professional skepticism, audit experience, competence, and time pressure on this ability, with job hierarchy as a moderating variable, building upon [Firmansyah et al. \(2024\)](#) through the lens of ([Weiner, 1986](#)) attribution theory, specifically locus, stability, and controllability. The study also expands scope to public accounting

firms in DKI Jakarta and Lampung using Structural Equation Modeling Partial Least Squares (SEM-PLS), to provide more comprehensive evidence on whether job hierarchy strengthens or weakens these relationships.

2. LITERATURE REVIEW

2.1 Attribution Theory

In the audit literature, attribution theory describes how individuals understand, interpret, and explain the causes of a person's performance and behavior based on their attitudes and characteristics. The theory formulated by [Heider \(1958\)](#) distinguishes these causes into internal factors, such as ability, attitude, and effort, and external factors, such as environmental situations beyond an individual's control ([Khairunnisa, Zairin, Amirul, Prihatni, & Rachman, 2025](#); [Wahidahwati, & Asyik, 2022](#)). [Weiner \(1986\)](#) further developed this through the task performance attribution model, explaining how individuals determine the causes of success or failure and how these determinations influence their motivation, behavior, and expectations. Auditors who attribute achievement to controllable effort tend to have higher expectations of success than those who attribute it to luck or external factors ([Sesfao, Soinbala, Missa, & Tualaka, 2026](#)).

According to [Weiner \(1986\)](#), auditor success or failure in detecting fraud can be explained through three attribution dimensions, such as locus, stability, and controllability. The locus dimension distinguishes internal factors, such as professional skepticism, audit experience, and competence, from external factors such as time pressure, which influence auditors' evaluation of evidence and fraud indications ([Hasan, 2026](#); [Santoso, Yanti, & Trisakti, 2025](#)). The stability dimension explains that experience and competence are relatively stable, while professional skepticism and time pressure may vary depending on audit conditions ([Gumay & Syarif, 2025](#)). The controllability dimension highlights that professional skepticism, experience, and competence can be improved through training, whereas time pressure is mainly influenced by external engagement factors ([Yudiska, Rosalina, & Yanto, 2026](#)). These dimensions explain how auditor characteristics and situational factors affect fraud detection ability.

2.2 Ability to Detect Fraud in Financial Statements

Financial statement fraud undermines the reliability of financial information and influences stakeholders' decision-making, making fraud-detection ability a critical aspect of the audit process. According to [Prasetya and Putra \(2023\)](#), fraud-detection capability refers to an auditor's ability to identify indications of fraud through examining and evaluating audit evidence. Based on SPAP 200, an auditor is an individual or team performing an audit engagement, consistent with Law No. 5 of 2011 on Public Accountants, which emphasizes competence and professionalism in carrying out their duties.

Auditors encounter various forms of intentional fraud, including data manipulation, information concealment, document forgery, and asset misuse, which require them to recognize patterns indicating fraud and not only misstatements ([Syathiri, Widyanata, Kumalasari, & Wahyudi, 2026](#)). This ability is measured through accounting anomalies, internal control weaknesses, analytical anomalies, extravagant lifestyles, unusual behavior, and tips and complaints, which are indicators reflecting an auditor's ability to identify record-keeping irregularities, control weaknesses, and early signs of fraud ([Firmansyah et al., 2024](#)).

2.3 Professional Skepticism

Professional skepticism is an auditor's critical attitude toward evaluating audit information by questioning its accuracy, consistency, and relevance [Firmansyah, Ginoga, and Saleh \(2024\)](#), which is necessary because auditee-provided information does not always reflect actual conditions ([Surya, Lannai, & Amiruddin, 2021](#)). This attitude encourages thorough evidence evaluation before drawing conclusions [Darmadi and Ridaryanto \(2022\)](#) and increases vigilance toward management evidence

([Prianthara, Setini, & Munidewi, 2023](#)). [Firmansyah et al. \(2024\)](#) measure professional skepticism through inquisitiveness, prudence, curiosity, interpersonal understanding, self-confidence, and conviction, dimensions that drive information-seeking, assessment of auditee behavior, and maintenance of professional judgment ([Chen, Wang, & Liu, 2023](#)).

2.4 Audit Experience

Audit experience consists of knowledge and skills acquired through years of service and various assignments, including an understanding of procedures, industry characteristics, and irregularity patterns ([Bhimasta & Dismas, 2025](#)). More extensive experience refines an auditor's ability to address issues and perform procedures appropriately ([Firmansyah, Ginoga, and Saleh \(2024\)](#)), drawing on prior engagements to evaluate evidence and identify fraud patterns more accurately ([Arnanda, Purba, & Putri, 2022](#); [Daniswari, Nurlatifah, Loen, & Rahmah, 2025](#)). [Firmansyah et al. \(2024\)](#) measure experience through the length of service, number of engagements, and diversity of audited companies, reflecting accumulated knowledge in recognizing risks and anomalies.

2.5 Competencies

Competence is the combination of knowledge, skills, and professional attitudes required to conduct audits effectively, helping auditors understand entity circumstances, analyze evidence, apply procedures appropriately, and understand audit regulations and standards ([Khairunnisa, Zairin, Amirul, Prihatni, & Rachman, 2025](#)). It encompasses technical skills such as accounting, audit standards, and technology use, and non-technical skills such as communication and critical thinking ([Siriwardane, HP, and Low \(2020\)](#)), which are developed through education, training, and experience. Competent auditors better understand entity characteristics and can assess the information obtained during audits ([Noch, Ibrahim, Akbar, Kartim, & Sutisman, 2022](#)). [Firmansyah et al. \(2024\)](#) measure competence through education and training, communication and technology skills, understanding entity characteristics, applying audit methods, and preparing audit results.

2.6 Time Pressure

Time pressure is a situation in which auditors must complete an engagement within a specified time frame by [Piserah, Sutjipto, Firmansyah, and Trisnawati \(2022\)](#), which can reduce their sensitivity to fraud indications and risk overlooking evidence when time does not align with engagement complexity ([Firmansyah, Ginoga, & Saleh, 2024](#)). SPAP 200 emphasizes that time constraints cannot excuse disregarding the procedures necessary for sufficient audit evidence, requiring effective planning and prioritization. [Firmansyah et al. \(2024\)](#) measured time pressure through time budget pressure, resulting from limited time allocation, and time deadline pressure, the pressure to meet completion deadlines.

2.7 Job Hierarchy

Job hierarchy is a ranking of organizational positions that reflects differences in roles, responsibilities, and authority. In auditing, it reflects differences in auditors' involvement in the audit process, influencing how they analyze and evaluate findings. Based on the attribution theories of [Heider \(1958\)](#) and [Weiner \(1986\)](#), individuals interpret the causes of an event before determining their actions. Differences in job hierarchy can thus influence auditors' attribution processes regarding fraud indications, since each level carries different degrees of responsibility, experience, and authority. According to [Firmansyah et al. \(2024\)](#), job hierarchy is measured based on the levels of senior auditor, supervisor, assistant manager, manager, and partner, reflecting differences in auditors' responsibilities and decision-making authority. This study aims to analyze the effects of professional skepticism, audit experience, competence, and time pressure on auditors' ability to detect financial statement fraud in public accounting firms in DKI Jakarta and Lampung. The hypotheses are as follows:

H_1 : Professional skepticism influences the ability to detect financial statement fraud

H_2 : Audit experience influences the ability to detect financial statement fraud

H_3 : Competence influences the ability to detect financial statement fraud

H_4 : Time pressure influences the ability to detect financial statement fraud

- H_5 : Job hierarchy moderates the effect of professional skepticism on the detection of financial statement fraud
- H_6 : Job hierarchy moderates the effect of audit experience on the detection of financial statement fraud
- H_7 : Job hierarchy moderates the effect of competence on the detection of financial statement fraud
- H_8 : Job hierarchy moderates the effect of time pressure on the detection of financial statement fraud.

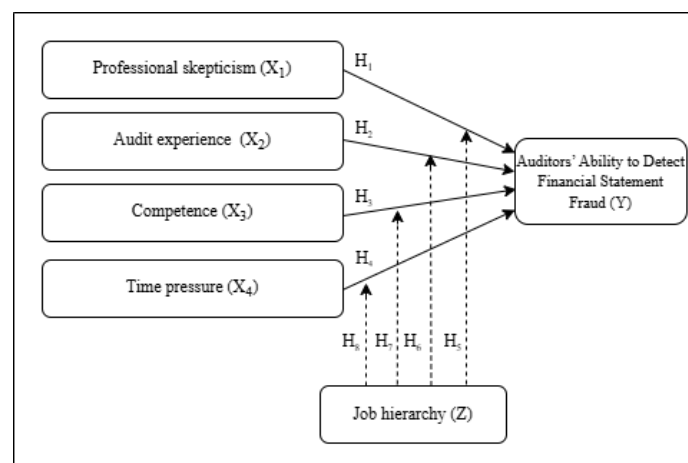


Figure 1. Research model

Figure 1 shows the hypothesized relationships in which professional skepticism, audit experience, competence, and time pressure are proposed to directly influence auditors' ability to detect financial statement fraud, while job hierarchy is proposed to moderate each of these four relationships. The model assumes that auditor-related factors and situational conditions play an important role in determining fraud detection effectiveness. Furthermore, the inclusion of job hierarchy as a moderating variable aims to explain whether auditors' positions and levels of responsibility strengthen or weaken these relationships.

3. RESEARCH METHODOLOGY

3.1 Research Population and Sample

The population of this study consists of auditors working at public accounting firms (*Kantor Akuntan Publik*-[KAP]) in DKI Jakarta and Lampung. DKI Jakarta was selected because it has the largest number of public accounting firms in Indonesia, according to the Directory of Public Accounting Firms and Public Accountants, while Lampung was selected to represent a region outside the national economic center. The selection of these two regions is expected to provide a variety of respondent characteristics for analyzing auditors' ability to detect fraud.

Sampling was conducted using non-probability sampling with a purposive sampling technique, which involves selecting a sample based on criteria that align with the research objectives (Sugiyono, 2023). The research criteria, such as auditors working at public accounting firms in the DKI Jakarta and Lampung regions, holding at least the position of Senior Auditor, and willing to participate as respondents. The sample size was determined based on Hair et al. (2019), who recommend 5 – 10 times the number of indicators. This study had 52 indicators, resulting in a minimum sample size of 260 (5×52). This sampling method was chosen based on auditors' limited access to potential research samples, cost and time efficiency, and alignment with the research respondent criteria.

3.2 Types and Methods of Data Collection

This study employed a quantitative approach using a survey method. The data used consisted of primary data obtained directly from the respondents via a questionnaire. The research instrument was adapted from a study by [Firmansyah et al. \(2024\)](#), which was tested for validity and reliability. The questionnaire was distributed online via Google Forms and offline to the participants. The collected data were statistically analyzed to test the research hypotheses.

This study used a closed-ended questionnaire to measure professional skepticism, auditors' experience, competence, time pressure, and ability to detect financial statement fraud, with job hierarchy as a moderating variable. The research variables were measured using a four-point Likert scale, such as disagree (1), somewhat disagree (2), agree (3) dan strongly agree (4). The use of a four-point scale aimed to eliminate neutral options, thereby yielding more definitive responses. Job hierarchy was measured using an ordinal scale based on auditor position levels, such as senior auditor (1), supervisor (2), assistant manager (3), manager (4), and partner (5).

Table 1. Operational variables

No	Variables	Indicator	Statement
1	auditors' ability to detect financial statement fraud (Y)	Accounting Anomalies Internal control weakness Analytical anomalies Extravacant lifestyle Unusual behavior Tips and complaints (Firmansyah et al., 2024)	Auditors identified issues regarding the sources of evidence and accounting records, journalizing errors, and irregularities in the presentation of financial statements. The auditors found that certain accounting activities were conducted in a manner inconsistent with applicable regulations. Auditors are finding an increasing number of weaknesses in the client's internal control system The auditors found unusual administrative processes that did not comply with established procedures. The auditor discovered irregular financial transactions that resulted in cash shortfalls. The auditors found an unusual increase in the number of transactions at the end of the year. The auditor found that some of the client's employees were living beyond their means and had financial problems due to gambling. The auditor found that the management lacked integrity and competence in performing its duties. The auditor identifies unusual changes in management's behavior in the performance of its duties. The auditors found that the quality of the procured goods did not meet specifications. The auditors found evidence of unfair competition in the bidding processes. The auditor found complaints from bidding participants regarding irregularities in the bidding process.
2	Professional skepticism (X_i)	Inquisitiveness Prudence in Decision-Making Curiosity Interpersonal understanding Self-confidence Belief (Firmansyah et al., 2024)	I always question the validity of the audit evidence that I obtain. Auditors exercise professional skepticism by not being too quick to accept the available audit evidence when detecting fraud I always conduct critical assessments. Auditors must plan and conduct audits with an understanding that fraud may occur in financial statements. I am always on the lookout for audit evidence that is contradictory or raises questions regarding the reliability of documents. I will continue to search for and examine the available evidence until I have sufficient evidence to perform my work in accordance with the standards. Auditors must exercise professional skepticism, especially when obtaining and evaluating audit evidence to detect fraud. I always respond to questions and other information received from management and relevant parties. Auditors must possess a high level of self-confidence when conducting audits and identifying their findings. I am not easily convinced and am not quick to be satisfied with what is visible and presented before my eyes.

No	Variables	Indicator	Statement
3	Audit experience (X_2)	Length of time working as an auditor Number of audit engagements completed Types of companies audited (Firmansyah et al., 2024)	The longer one works as an auditor, the better one understands how to approach an entity or audit subject to obtain the necessary data and information. The longer an auditor works, the better they become at identifying information relevant to their decision-making process. The longer one works as an auditor, the better one becomes at detecting fraud committed by the auditees. The longer an auditor works, the easier it becomes to identify the causes of fraud and make recommendations for eliminating or minimizing those causes. A large number of audit tasks require precision and attention to detail in completing them. Errors in the collection and selection of audit evidence and information can hinder work completion. A large number of assigned tasks can motivate auditors to complete their work quickly and prevent a backlog of tasks. A large number of assigned tasks can motivate auditors to complete their work quickly and prevent a backlog of tasks. The many tasks we face provide opportunities to learn from both failure and success. The greater the variety of companies I work with, the more experienced I become in my work. The greater the variety of companies I work with, the more diverse and relevant audit information or evidence I can gather.
4	Competencies (X_3)	Audit knowledge and expertise Other audit-related skills Understanding of the audit subject Audit techniques Communication of audit results (Firmansyah et al., 2024)	I have a relevant educational background in auditing. I have completed auditing training related to the audit role and technical-audit training. I possess other skills related to auditing, such as communication skills, creativity, and teamwork. I am proficient in using computers and software for auditing. I have knowledge of and understanding of the entities related to the subject matter to be audited. I possess skills related to audit techniques and procedures. I can obtain audit evidence. I possess skills related to computer-assisted auditing techniques. I can prepare audited financial statements in accordance with auditing standards. I can present/report audit findings in accordance with the audit report that has been prepared.
5	Time pressure (X_4)	Time budget pressure Time deadline pressure (Firmansyah et al., 2024)	At my accounting firm, the audit timeline is strictly determined by my supervisor. I conducted a quick review to rapidly examine the audit evidence to stay within the allotted time frame. When I am working under tight deadlines, I do not have time to document my audit work. The time allotted for fraud detection is often perceived as insufficient. Time constraints in fraud detection often result in audits that lack focus and are rushed. Limited audit time often results in insufficient information processing and review. The use of computer-assisted audit techniques (CAATs) gives me enough time to understand and detect fraud in financial statements. The existence of the TABK makes the audit process effective, ensuring sufficient time to detect fraud in financial statements. I can complete the work during the audit process on time and within the established budgets. Each audit assignment is expected to be completed promptly and thoroughly.
6	Job hierarchy (Z)	Auditor Job Levels at a Public Accounting Firm	Senior Auditor Supervisor Assistant Manager Manager Partner

Table 1 shows the research instrument measures auditors' ability to detect financial statement fraud, professional skepticism, audit experience, competency, time pressure, and job hierarchy within

Public Accounting Firms. The variables are measured using indicators adapted from ([Firmansyah et al., 2024](#)) and assessed through structured statements reflecting auditors' perceptions, experiences, and professional practices. The instrument applies a Likert scale to evaluate the extent to which each indicator represents the constructs examined in this study.

3.3 Measurement of Variables

Data analysis was conducted using Structural Equation Modeling-Partial Least Squares (SEM-PLS) with the assistance of SmartPLS version 4.1.1.6. SEM-PLS was used to simultaneously analyze the relationships among latent variables and their indicators. This method was chosen because it is prediction-oriented, capable of analyzing complex models, applicable to small sample sizes, and does not require a normal data distribution ([Hair et al., 2019](#)). The analysis stages included the Common Method Bias (CMB) test, evaluation of the measurement model (outer model), and evaluation of the structural model (inner model).

3.3.1 Common Method Bias Test

Common Method Bias (CMB) is a type of bias that can skew research results because the relationship between variables is influenced by the measurement method, particularly when data are collected from the same source and using the same instrument. CMB was tested using Harman Single Factor Test and the Variance Inflation Factor (VIF). Data are considered free of common method bias if the single-factor value is <0.5% and the VIF value is <5.0 ([Kock, 2021](#); [Hair et al., 2019](#)).

3.3.2 Evaluation of the Measurement Model (Outer Model)

An outer model evaluation was conducted to test the construct validity and reliability. Validity testing included convergent and discriminant validity. Reliability was measured using composite reliability and Cronbach alpha. Convergent validity was assessed through outer loadings and Average Variance Extracted (AVE), with criteria of AVE>0.50 and outer loadings ideally >0.70, while values between 0.50 and 0.60 were still acceptable. Discriminant validity was tested using the Fornell-Larcker criterion and cross-loading, whereby the measured values must be higher than those of other latent constructs. Meanwhile, construct reliability is considered reliable if the composite reliability and Cronbach alpha values meet the criterion of >0.70 ([Ghozali, 2023](#)).

3.3.3 Evaluation of the Structural Model (Inner Model)

The inner model was evaluated using R^2 and path coefficients through bootstrapping. Path coefficients were used to examine the direction of relationships among variables, including independent, dependent, and moderator variables, while the t-statistic and p-value associated with the path coefficients were used to test the significance of the hypotheses. Hypothesis testing was performed using a two-tailed test at the 5% significance level. A hypothesis was considered significant if the p-value was less than 0.05, and the t-statistic was greater than 1.96. The moderation test was conducted using the interaction effect with the same criteria ([Ghozali, 2023](#)).

4. RESULTS AND DISCUSSION

4.1 Description of the Research Sample

Table 2. Distribution of research questionnaires

Description	Total	Percentage (%)
Number of Questionnaires Distributed to Respondents	415	100
Number of Unreturned Questionnaires	149	36
Number of Returned Questionnaires	266	64
N Sampel = 266		
Response Rate = $(266/415) \times 100\% = 64\%$		

The questionnaire was distributed from May 1 to August 4, 2026, both offline and online, to auditors at public accounting firms in DKI Jakarta and Lampung. The offline distribution used paper questionnaires distributed to 25 Public Accounting Firms in DKI Jakarta and four Public Accounting Firms in Lampung, yielding 100 respondents. The online distribution was conducted via Google Forms sent via Gmail, WhatsApp, and LinkedIn to 282 Public Accounting Firms in DKI Jakarta and

Lampung, yielding 166 respondents. The response rate for this study was 64%, indicating that more than half of the distributed questionnaires were successfully returned and used in the study. As shown in Table 2, the distribution results indicate the number of questionnaires distributed and returned for each data collection channel.

4.2 Respondent Demographics

The respondents in this study can be categorized by several factors, including public accounting firms, location, gender, age group, highest level of education, job title, and length of service in the firm.

Table 3. Respondent demographics

No	Category	Description	Frequency	Percentage (%)
1	Gender	Male	170	64
		Female	96	36
2	Location	South Jakarta	117	44
		Central Jakarta	56	21
		East Jakarta	32	12
		West Jakarta	29	11
		North Jakarta	16	16
3	Age Group	25–30 years	191	72
		31–35 years	25	9
		36–40 years	23	9
		>40 years	27	10
4	Highest Level of Education	Associate Degree	3	1
		Bachelor's Degree	230	86
		Master's Degree	30	11
		Doctoral Degree	3	1
5	Job Hierarchy	Senior Auditor	134	66
		Supervisor	22	11
		Asisten Manager	12	6
		Manager	10	5
		Partner	26	13
6	Length of Service	3–5 years	182	68
		6–10 years	47	18
		10–15 years	18	7
		>15 years	19	7

Table 3 shows the demographic characteristics of respondents provide an overview of auditors participating in this study based on gender, location, age, education level, job hierarchy, and length of service. The majority of respondents were male auditors, aged 25–30 years, with a Bachelor's degree background, and mostly occupied the Senior Auditor position. These characteristics indicate that the respondents have adequate educational qualifications and professional experience to provide relevant assessments regarding the research variables.

4.3 Descriptive Analysis of Research Variables

This descriptive analysis aimed to describe the characteristics of the data obtained from the respondents' evaluations of the statements in the questionnaire via Google Forms and printed questionnaires.

Table 4. Results of the descriptive analysis of research variables

Variables	N	Min	Max	Mean	Standard Deviation
Professional Skepticism	266	1.000	4.000	3.380	0.598
Auditor Experience	266	1.000	4.000	3.198	0.695
Competencies	266	1.000	4.000	3.276	0.604
Time Pressure	266	1.000	4.000	3.073	0.727
Ability to Detect Fraud in Financial Statements	266	1.000	4.000	3.015	0.867

Variables	N	Min	Max	Mean	Standard Deviation
Job Hierarchy	266	1.000	4.000	1.898	1.398

Table 4 show that the study involved 266 respondents, with all research variables having relatively high mean values. Professional skepticism obtained the highest mean score (3.380, SD=0.598), followed by competencies (3.276, SD=0.604) and auditor experience (3.198, SD=0.695), indicating strong auditor attributes among respondents. Time pressure recorded a mean value of 3.073 (SD=0.727), reflecting the presence of audit time constraints. The ability to detect fraud in financial statements showed a mean value of 3.015 (SD=0.867), suggesting that respondents perceived themselves as having a good fraud detection ability. Meanwhile, job hierarchy had a mean value of 1.898 (SD=1.398), indicating differences in respondents' organizational positions. Overall, the results demonstrate that auditors possess favorable levels of skepticism, experience, competence, and fraud detection ability. Overall, respondents tended to rate all the research variables positively, with relatively consistent responses predominantly from senior auditors.

4.4 Results of the Partial Least Squares (PLS) Analysis

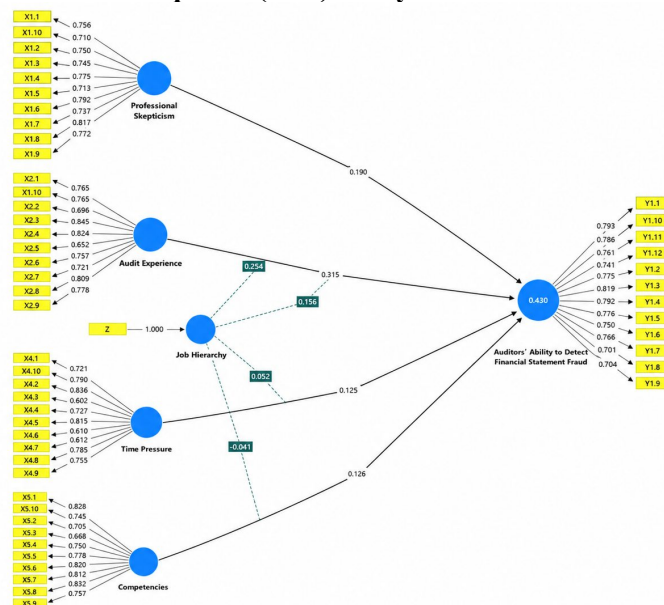


Figure 2. Structural model

Figure 2 shows the full structural (inner) model estimated in SmartPLS 4, showing each latent construct as an oval connected to its reflective indicators and to the other constructs by directional arrows that represent hypothesized paths. The four exogenous constructs, professional skepticism (X_1), audit experience (X_2), competence (X_3), and time pressure (X_4), are each directly linked to the endogenous construct, auditors' ability to detect financial statement fraud (Y), corresponding to H_1 - H_4 . Job hierarchy (Z) is modeled as a moderating variable through four interaction terms ($Z*X_1$, $Z*X_2$, $Z*X_3$, $Z*X_4$) that test whether the strength of each of these four relationships changes across job levels, corresponding to H_5 - H_8 . The path coefficients, loading values, and R-squared statistics reported alongside the diagram summarize the strength and direction of these relationships and are examined in detail in Tables 5 through 13. The research analysis utilized the Partial Least Squares Structural Equation Modeling (PLS-SEM) method, which included a Common Method Bias (CMB) test and evaluations of the outer and inner models. The structural model was developed based on the research problem and hypotheses to describe the relationships among the latent variables and their indicators.

4.5 Common Method Bias (CMB) Test

A survey research model collected from the same source using the same instrument is considered reliable and free from Common Method Bias (CMB) issues if the Harman's Single Factor Test shows that the total variance explained by Component 1 (single factor) is less than 0.50 and the

Variance Inflation Factor (VIF) value for each construct is below 5.00. The results of Harman's Single Factor Test are presented in Table 5.

Table 5. Harman's single factor test

Variance Explained	Eigenvalue	Variance proportion	Variance cumulative
Component 1	14.440	0.272	0.272

Based on the results of Harman's single-factor test (component 1), the value of 0.272 was less than 0.5. Therefore, the data are considered valid and do not exhibit Common Method Bias (CMB) because they meet the required criteria. The VIF test results presented in Table 6 were also examined to further confirm the absence of common method bias.

Table 6. Variance Inflation Factor (VIF)

Construct	VIF
$X_{1.1}$	2.182
$X_{1.10}$	2.175
$X_{1.2}$	2.029
$X_{1.3}$	2.333
$X_{1.4}$	1.966
$X_{1.5}$	2.021
$X_{1.6}$	2.446
$X_{1.7}$	1.698
$X_{1.8}$	2.170
$X_{1.9}$	2.053
$X_{2.1}$	2.454
$X_{2.10}$	2.083
$X_{2.2}$	2.560
$X_{2.3}$	2.772
$X_{2.4}$	1.549
$X_{2.5}$	1.932
$X_{2.6}$	1.771
$X_{2.7}$	1.840
$X_{2.8}$	2.598
$X_{2.9}$	2.985
$X_{3.1}$	1.887
$X_{3.10}$	2.232
$X_{3.2}$	1.712
$X_{3.3}$	2.036
$X_{3.4}$	1.968
$X_{3.5}$	2.292
$X_{3.6}$	2.965
$X_{3.7}$	2.639
$X_{3.8}$	3.154
$X_{3.9}$	2.146
$X_{4.1}$	1.819
$X_{4.10}$	1.546
$X_{4.2}$	1.729
$X_{4.3}$	2.282

Construct	VIF
$X_{4.4}$	2.821
$X_{4.5}$	2.259
$X_{4.6}$	2.370
$X_{4.7}$	4.051
$X_{4.8}$	2.789
$X_{4.9}$	3.364
$Y_{1.1}$	2.395
$Y_{1.10}$	2.457
$Y_{1.11}$	2.095
$Y_{1.12}$	3.536
$Y_{1.2}$	2.438
$Y_{1.3}$	2.246
$Y_{1.4}$	2.126
$Y_{1.5}$	2.780
$Y_{1.6}$	2.485
$Y_{1.7}$	2.366
$Y_{1.8}$	2.244
$Y_{1.9}$	2.286
Z x Competencies	1.000
Z x Audit Experience	1.000
Z x Professional Skepticism	1.000
Z x Time Pressure	1.000

Based on the results of the Variance Inflation Factor (VIF) test, the values ranged from 1.0 to 4.5 for all independent variables, well below the threshold of 5.0. Therefore, the data are considered valid and do not exhibit Common Method Bias (CMB) because they meet the required criteria. These findings indicate that multicollinearity among the independent variables is not a concern, allowing further analysis to be conducted reliably.

4.6 Evaluation of the Measurement Model (Outer Model)

The outer model was evaluated to test its validity and reliability through convergent validity, discriminant validity, composite reliability, and Cronbach's alpha reliability.

4.6.1 Convergent Validity Test

An indicator meets the criteria for convergent validity if its outer loading and AVE values are both greater than 0.50. Based on the results of the convergent validity test, all indicators had outer loadings greater than 0.50 and were therefore deemed valid. Although some indicators have relatively low values, such as $X_{3.1}$ (0.608) and $X_{3.2}$ (0.602), both still meet the established minimum thresholds.

Table 7. Outer loading

Variables	Outer Loading	Description
Professional Skepticism (X_1)		
$X_{1.1}$	0.748	Valid
$X_{1.2}$	0.743	Valid
$X_{1.3}$	0.776	Valid
$X_{1.4}$	0.715	Valid
$X_{1.5}$	0.722	Valid
$X_{1.6}$	0.797	Valid

Variables	Outer Loading	Description
$X_{1.7}$	0.675	Valid
$X_{1.8}$	0.773	Valid
$X_{1.9}$	0.772	Valid
$X_{1.10}$	0.742	Valid
Auditor Experience (X_2)		
$X_{2.1}$	0.766	Valid
$X_{2.2}$	0.765	Valid
$X_{2.3}$	0.824	Valid
$X_{2.4}$	0.652	Valid
$X_{2.5}$	0.721	Valid
$X_{2.6}$	0.721	Valid
$X_{2.7}$	0.709	Valid
$X_{2.8}$	0.803	Valid
$X_{2.9}$	0.778	Valid
$X_{2.10}$	0.696	Valid
Competency (X_3)		
$X_{3.1}$	0.608	Valid
$X_{3.2}$	0.602	Valid
$X_{3.3}$	0.688	Valid
$X_{3.4}$	0.760	Valid
$X_{3.5}$	0.793	Valid
$X_{3.6}$	0.820	Valid
$X_{3.7}$	0.828	Valid
$X_{3.8}$	0.827	Valid
$X_{3.9}$	0.757	Valid
$X_{3.10}$	0.783	Valid
Time Pressure (X_4)		
$X_{4.1}$	0.721	Valid
$X_{4.2}$	0.686	Valid
$X_{4.3}$	0.603	Valid
$X_{4.4}$	0.727	Valid
$X_{4.5}$	0.613	Valid
$X_{4.6}$	0.610	Valid
$X_{4.7}$	0.843	Valid
$X_{4.8}$	0.834	Valid
$X_{4.9}$	0.765	Valid
$X_{4.10}$	0.630	Valid
Ability to Detect Fraud in Financial Statements (Y)		
$Y_{1.1}$	0.705	Valid
$Y_{1.2}$	0.742	Valid
$Y_{1.3}$	0.778	Valid
$Y_{1.4}$	0.763	Valid
$Y_{1.5}$	0.796	Valid
$Y_{1.6}$	0.762	Valid
$Y_{1.7}$	0.631	Valid

Variables	Outer Loading	Description
$Y_{I.8}$	0.701	Valid
$Y_{I.9}$	0.704	Valid
$Y_{I.10}$	0.786	Valid
$Y_{I.11}$	0.621	Valid
$Y_{I.12}$	0.741	Valid
Job Hierarchy (Z)		
$Z*X_I$	1.000	Valid
$Z*X_2$	1.000	Valid
$Z*X_3$	1.000	Valid
$Z*X_4$	1.000	Valid

Table 7 shows all indicators for each construct have values above the recommended threshold of 0.50, indicating that all measurement items are valid. The outer loading values ranged from 0.602 to 0.843 for the independent variables and dependent variable, while the interaction indicators of job hierarchy showed values of 1.000. Therefore, all indicators were confirmed to meet the criteria for convergent validity and were retained for further analysis.

Table 8. Average variance extracted

Variables	Average Variance Extracted	Description
Professional Skepticism	0.562	Valid
Auditor Experience	0.555	Valid
Competencies	0.564	Valid
Time Pressure	0.502	Valid
Ability to Detect Fraud in Financial Statements	0.532	Valid

Table 8 shows all constructs met the criteria, with outer loadings and Average Variance Extracted (AVEs) greater than 0.50. The AVE values ranged from 0.502 to 0.564; therefore, all constructs were deemed to have convergent validity. Therefore, all constructs were confirmed to have acceptable convergent validity and were suitable for further analysis.

4.6.2 Discriminant Validity Test

As shown in Table 9 (Fornell-Larcker) and 10 (cross-loadings), all constructs met the criteria for discriminant validity. The bolded diagonal values are the square roots of each construct's average variance extracted, and the Fornell-Larcker criterion is satisfied because every diagonal value exceeds the off-diagonal correlations in its row and column. For example, Professional skepticism (X_I) has a diagonal value of 0.750, which is higher than its correlations with job hierarchy (0.123), competencies (0.426), audit experience (0.324), and time pressure (0.202). This indicates that each construct shares more variance with its indicators than with any other construct in the model.

Table 9. Fornell-Larcker

Variables	Z	Y	X_3	X_2	X_I	X_4
Job Hierarchy	1.000					
Auditors' Ability to Detect Financial Statement Fraud	-0.045	0.730				
Competencies	0.156	0.424	0.751			
Auditor Experience	-0.010	0.542	0.446	0.745		
Professional Skepticism	0.123	0.406	0.426	0.324	0.750	
Time Pressure	-0.044	0.384	0.366	0.391	0.202	0.708

Table 10. Cross loadings

Construct	X_I	X_2	X_3	X_4	Y	$Z*X_I$	$Z*X_2$	$Z*X_3$	$Z*X_4$
$X_{I.1}$	0.748	0.197	0.290	0.093	0.275	-0.052	0.029	0.046	0.026

Construct	X_1	X_2	X_3	X_4	Y	$Z*X_1$	$Z*X_2$	$Z*X_3$	$Z*X_4$
$X_{1.10}$	0.767	0.298	0.349	0.209	0.343	-0.042	-0.034	0.039	-0.006
$X_{1.2}$	0.743	0.273	0.307	0.085	0.305	-0.144	0.067	0.054	-0.004
$X_{1.3}$	0.776	0.260	0.268	0.158	0.310	-0.082	-0.088	0.019	-0.027
$X_{1.4}$	0.715	0.180	0.235	0.182	0.256	-0.082	-0.041	0.015	0.032
$X_{1.5}$	0.722	0.213	0.282	0.109	0.268	-0.147	-0.070	0.033	-0.035
$X_{1.6}$	0.797	0.286	0.307	0.140	0.326	-0.139	0.053	0.043	0.044
$X_{1.7}$	0.675	0.189	0.379	0.106	0.253	-0.122	-0.033	0.021	-0.033
$X_{1.8}$	0.773	0.236	0.355	0.163	0.325	-0.113	-0.013	0.029	0.013
$X_{1.9}$	0.772	0.263	0.403	0.240	0.356	-0.132	0.009	0.077	0.014
$X_{2.1}$	0.217	0.766	0.343	0.276	0.366	-0.074	0.101	0.069	-0.043
$X_{2.10}$	0.214	0.696	0.409	0.217	0.319	0.027	-0.020	0.113	-0.059
$X_{2.2}$	0.146	0.765	0.342	0.263	0.323	0.004	0.083	-0.032	-0.075
$X_{2.3}$	0.296	0.824	0.350	0.281	0.419	0.010	0.028	0.007	-0.011
$X_{2.4}$	0.283	0.652	0.298	0.351	0.471	0.053	0.020	0.067	0.062
$X_{2.5}$	0.253	0.721	0.392	0.259	0.408	0.034	0.071	0.082	-0.044
$X_{2.6}$	0.281	0.721	0.370	0.259	0.460	-0.061	0.135	0.141	-0.010
$X_{2.7}$	0.209	0.709	0.237	0.364	0.443	-0.003	0.062	-0.085	-0.038
$X_{2.8}$	0.244	0.803	0.279	0.325	0.420	0.051	0.068	0.024	-0.026
$X_{2.9}$	0.210	0.778	0.317	0.260	0.295	0.019	0.067	0.044	-0.054
$X_{3.1}$	0.222	0.422	0.608	0.278	0.205	-0.011	-0.030	0.021	-0.104
$X_{3.10}$	0.306	0.311	0.785	0.306	0.376	0.087	0.066	0.039	-0.029
$X_{3.2}$	0.164	0.287	0.602	0.248	0.237	0.077	0.006	0.006	-0.098
$X_{3.3}$	0.238	0.443	0.688	0.300	0.243	0.079	0.100	0.067	-0.023
$X_{3.4}$	0.350	0.351	0.760	0.252	0.345	0.057	0.033	0.016	-0.023
$X_{3.5}$	0.343	0.342	0.793	0.308	0.335	0.028	0.018	0.038	-0.082
$X_{3.6}$	0.392	0.299	0.820	0.231	0.336	0.030	-0.021	0.020	-0.010
$X_{3.7}$	0.390	0.350	0.828	0.251	0.386	0.046	-0.078	0.062	-0.026
$X_{3.8}$	0.404	0.356	0.827	0.308	0.340	0.020	-0.044	0.010	-0.031
$X_{3.9}$	0.311	0.276	0.757	0.306	0.309	0.010	-0.048	0.005	0.001
$X_{4.1}$	0.211	0.407	0.328	0.721	0.342	-0.024	-0.058	-0.088	-0.007
$X_{4.10}$	0.249	0.371	0.391	0.630	0.308	0.002	0.042	-0.035	-0.017
$X_{4.2}$	0.049	0.212	0.215	0.686	0.267	-0.098	-0.010	-0.109	-0.052
$X_{4.3}$	-0.038	0.018	-0.002	0.603	0.127	0.029	-0.045	-0.040	-0.003
$X_{4.4}$	0.056	0.201	0.115	0.727	0.252	-0.027	0.016	-0.077	-0.023
$X_{4.5}$	0.031	0.069	0.085	0.613	0.152	0.089	0.030	0.007	0.064
$X_{4.6}$	0.040	0.132	0.097	0.610	0.145	0.088	0.138	-0.007	0.039
$X_{4.7}$	0.214	0.339	0.299	0.843	0.287	0.028	0.120	-0.031	-0.036
$X_{4.8}$	0.204	0.359	0.386	0.834	0.378	0.008	0.104	0.008	-0.106
$X_{4.9}$	0.186	0.333	0.345	0.765	0.262	0.026	0.174	0.057	-0.079
$Y_{1.1}$	0.352	0.524	0.412	0.317	0.705	-0.073	0.121	-0.022	-0.039
$Y_{1.10}$	0.301	0.416	0.288	0.255	0.786	-0.035	0.051	0.102	0.090
$Y_{1.11}$	0.155	0.248	0.180	0.224	0.621	0.065	0.067	0.103	0.073
$Y_{1.12}$	0.185	0.256	0.194	0.253	0.741	0.047	0.045	0.076	0.108
$Y_{1.2}$	0.346	0.464	0.375	0.270	0.742	-0.021	0.112	0.007	0.044
$Y_{1.3}$	0.332	0.504	0.346	0.312	0.778	-0.088	0.149	-0.057	-0.008
$Y_{1.4}$	0.330	0.398	0.382	0.359	0.763	-0.035	0.157	-0.047	0.078
$Y_{1.5}$	0.365	0.438	0.349	0.288	0.796	-0.042	0.122	0.023	0.006
$Y_{1.6}$	0.350	0.465	0.367	0.296	0.762	0.040	0.029	0.062	0.072
$Y_{1.7}$	0.118	0.208	0.117	0.251	0.631	0.049	-0.034	0.031	0.067
$Y_{1.8}$	0.251	0.279	0.235	0.222	0.701	-0.050	0.067	0.011	0.050
$Y_{1.9}$	0.266	0.263	0.220	0.268	0.704	-0.001	-0.088	0.064	0.036
$Z*X_1$	-0.140	0.008	0.057	0.004	-0.029	1.000	0.319	0.491	0.209
$Z*X_2$	0.008	0.090	0.060	-0.033	0.174	0.340	1.000	0.427	0.292
$Z*X_3$	0.052	0.058	0.038	-0.047	0.030	0.491	0.406	1.000	0.215
$Z*X_4$	0.004	-0.035	-0.051	-0.033	0.057	0.209	0.271	0.215	1.000

Table 10 shows at the indicator level for every item, the bolded loading on its intended construct (for instance, $X_{1.1}$ loading 0.748 on Professional Skepticism) is consistently higher than its cross-loadings on the remaining eight constructs, therefore, no indicator is ambiguously associated with

more than one latent variable. Together, these two tests indicate that the five main constructs and four interaction terms are empirically distinct from one another.

4.6.3 Reliability Test

Table 11. Cronbach's Alpha and composite reliability

Variables	Cronbach Alpha	Composite Reliability	Description
Professional Skepticism	0.913	0.917	Reliable
Audit Experience	0.911	0.913	Reliable
Competencies	0.913	0.925	Reliable
Time Pressure	0.892	0.909	Reliable
Auditors' Ability to Detect Fraud	0.922	0.931	Reliable

As shown in Table 11, all variables had composite reliability and Cronbach's alpha values greater than 0.70. Thus, all the research constructs were found to be reliable and valid. These results indicate that the measurement instruments consistently represent each construct and are suitable for further structural model analysis.

4.7 Evaluation of the Structural Model (Inner Model)

A structural model (inner model) evaluation was conducted to measure the strength of the relationships between the latent variables. This analysis included tests of path coefficients and R-squared values, which indicate the extent to which the independent variables can explain the dependent variable's variance.

4.7.1 R-Squared

Table 12. R-Squared

Variable	R-Squared	Adjusted R-Squared
Auditors' Ability to Detect Financial Statement Fraud (Y)	0.420	0.400

Table 12 shows an R-squared value of 0.420 and an adjusted R-squared value of 0.400. This means that the independent variables account for 40% of the variation in auditors' ability to detect financial statement fraud, while the remaining 60% is explained by other variables outside the research model, such as whistleblowing, e-auditing, forensic auditing, big data analytics, internal controls, independence and integrity, professional ethics, workload, and personality type.

4.7.2 Hypothesis Testing and Discussion

Next, a hypothesis test was conducted to determine the relationships among the variables in the research model, with the path coefficient results shown in Table 13. A hypothesis was considered accepted if the t-statistic was greater than 1.96, and the p-value was less than 0.05. The test results are presented based on path coefficients (original sample estimates), t-statistics, and p-values.

Table 13. Path coefficients

Path Coefficients	Original Sampel	Sampel Mean (M)	Standard Deviation (STDEV)	T-Statistic	P-Values	Interpretation of Results
$X_1 > Y$	0.210	0.207	0.068	3.089	0.002	Accepted
$X_2 > Y$	0.343	0.345	0.067	5.116	0.000	Accepted
$X_3 > Y$	0.126	0.125	0.057	2.206	0.027	Accepted
$X_4 > Y$	0.165	0.175	0.056	3.089	0.003	Accepted
$Z * X_1 > Y$	-0.044	-0.043	0.068	0.641	0.521	Rejected
$Z * X_2 > Y$	0.158	0.156	0.067	2.356	0.019	Accepted
$Z * X_3 > Y$	-0.044	-0.042	0.058	0.763	0.445	Rejected
$Z * X_4 > Y$	0.054	0.048	0.060	0.861	0.389	Rejected

The first hypothesis test shows that professional skepticism influences fraud-detection ability ($t=3.089 > 1.96$, $p=0.002 < 0.05$), the higher an auditor's skepticism, the greater their ability to identify fraud indications. This supports Weiner (1986) attribution theory, as skeptical auditors constantly

question information reliability, critically evaluate evidence, and seek additional information upon finding inconsistencies, thereby heightening their vigilance toward material misstatements. These findings are consistent with those of [Khairunnisa, Zairin, Amirul, Prihatni, and Rachman \(2025\)](#), [Firmansyah, Ginoga, and Saleh \(2024\)](#), [Yunira and Nyale \(2025\)](#), [Wahidahwati and Asyik \(2022\)](#), [Wahyuni and Isniawati \(2021\)](#), and [Sinaga, Putri, and Fionasari \(2024\)](#), who similarly found that more skeptical auditors are more critical in evaluating evidence and better able to identify fraud.

The second hypothesis test shows that audit experience influences fraud-detection ability ($t=5.116>1.96$, $p=0.000<0.05$), the most dominant variable in this study, supporting [Weiner \(1986\)](#) attribution theory through locus, stability, and controllability. Broader experience helps auditors recognize misstatement patterns and distinguish errors from intentional manipulations ([Jati & Suprasto, 2020](#)). This is reinforced by the respondent characteristics, as 182 auditors (68%) had 3-5 years of experience, sufficient to develop analytical skills and professional judgment for fraud detection. These results are consistent with those of [Firmansyah et al. \(2024\)](#), [Wahidahwati and Asyik \(2022\)](#), [Wahyuni and Isniawati \(2021\)](#), and [Deliana, Purba, Rahman, Syahputra, Sari, and Jamaludin \(2024\)](#), who found that detection ability is built upon accumulated experience that enriches professional judgment.

The third hypothesis test shows that competence influences fraud-detection ability ($t=2.206>1.96$, $p=0.027<0.05$), indicating that fraud detection requires auditors to translate professional knowledge and skills into appropriate audit actions, applying technical and non-technical competencies to evaluate evidence and identify fraud indications ([Pramesti & Sari, 2025](#)). According to [Weiner \(1986\)](#) attribution theory, competence is a stable internal factor enhanced through learning and experience. These findings support those of [Khairunnisa et al. \(2025\)](#), [Firmansyah et al. \(2024\)](#), [Deliana et al. \(2024\)](#), and [Saridewi, Lannai, Bakri, and Pramukti \(2022\)](#), who found that detection skills require translating knowledge into investigative action.

The fourth hypothesis test shows that time pressure affects fraud-detection ability ($t=3.089>1.96$, $p=0.003<0.05$), suggesting that time constraints do not always hinder auditors, a professionally managed time budget can instead sharpen analytical focus. According to [Weiner \(1986\)](#) attribution theory, auditors who view success as resulting from controllable factors, such as skepticism, experience, and competence, tend to have higher and more stable expectations of success than those who attribute outcomes to luck. These results are consistent with those of [Khairunnisa et al. \(2025\)](#), [Pamungkas, Djanegara, Tullah, Hidayah, and Junaidi \(2026\)](#), and [Agustin and Hakim \(2025\)](#), indicating that time pressure in this study promotes focus and efficiency among auditors.

The fifth hypothesis test shows that job hierarchy does not moderate the effect of professional skepticism on fraud-detection ability ($t=0.641<1.96$, $p=0.521>0.05$). Under [Weiner \(1986\)](#) attribution theory, skepticism is a controllable internal locus inherent to auditors, producing consistent detection capability regardless of job level; a senior auditor and a partner who both maintain skepticism will remain equally vigilant. These findings reinforce Auditing Standard 200, which requires auditors to maintain professional skepticism throughout the engagement, and Quality Control Standard (*Sistem Pengendalian Manajemen*-[SPM]) 1, which requires hierarchical consultation to maintain quality, indicating that the benefits of skepticism do not depend on rank or hierarchy.

The sixth hypothesis test shows that job hierarchy moderates the effect of audit experience on fraud-detection ability ($t=2.356>1.96$, $p=0.019<0.05$), contributing more strongly to high-level auditors, such as managers and partners, who carry greater authority for reviewing statements and evaluating evidence sufficiency. This is reinforced by Auditing Standard 220, which requires adequate involvement of engagement partners, and Public Accountants Law No. 5 of 2011, under which absolute legal responsibility for the audit opinion rests with the signing senior public accountant. From [Weiner \(1986\)](#) attribution theory, job hierarchy is an external locus whose differing authority reinforces the influence of audit experience, consistent with [Vanesa, Ukuran, Akuntan, and Kap \(2016\)](#) and [Arnanda, Purba, and Putri \(2022\)](#), indicating that experience becomes more meaningful when paired with the authority a position provides.

The seventh hypothesis test shows that job hierarchy does not moderate the effect of competence on fraud-detection ability ($t=0.763 < 1.96$, $p=0.445 > 0.05$), suggesting that competence effectiveness does not depend on job level, as highly competent auditors have autonomy in selecting relevant forensic techniques regardless of position. According to [Weiner \(1986\)](#), competence is an internal factor developed through education and training, which is relatively stable and fully under the auditor's control. This is consistent with SA 220, which requires all audit team members to possess competencies appropriate to their roles, confirming that competence functions as an individual professional capacity rather than a hierarchy-dependent effect.

The eighth hypothesis test shows that job hierarchy does not moderate the effect of time pressure on fraud-detection ability ($t=0.861 < 1.96$, $p=0.389 > 0.05$). According to [Weiner \(1986\)](#), auditors attributing performance to controllable factors believe that results can improve through better preparation, and those attributing failure to lack of effort rather than permanent inability are more likely to improve [Sesfao, Soinbala, Missa, and Tualaka \(2026\)](#), supporting the stability dimension in which time pressure is not always perceived as consistently impairing. Some respondents were from Big Ten firms with structured time-budget systems distributed by client complexity, resulting in auditors at every level working under the same standards, consistent with quality control standard 1, which frames detection ability as a team performance outcome. This is consistent with [Jati and Suprasto \(2020\)](#), who found that audit supervision mitigates the impact of time constraints on the audit quality

5. CONCLUSIONS

5.1 Conclusion

This study concludes that professional skepticism, audit experience, competence, and time pressure influence auditors' ability to detect financial statement fraud in public accounting firms in DKI Jakarta and Lampung. Professional skepticism, experience, and competence enhance auditors' ability to evaluate evidence and identify fraud indications, while time pressure can be managed through effective professional judgment. Job hierarchy moderates the effect of audit experience on fraud detection ability but does not influence the effects of professional skepticism, competence, and time pressure. This study contributes to the literature by applying attribution theory and incorporating job hierarchy as a moderating variable, demonstrating that fraud detection ability is shaped not only by auditor characteristics but also by how experience is applied according to levels of responsibility and accountability.

5.2 Research Limitations

This study has several limitations that must be considered when interpreting the results to ensure that they remain consistent with the conditions and evidence derived from the data. First, the data collection process took a relatively long time of approximately three months. Second, this study adopted an instrument from the same source, using the same scale. Therefore, future studies should use a capable or incapable scale when measuring latent variables.

5.3 Suggestions and Directions for Future Research

Based on the research findings, several recommendations are proposed. Public accounting firms should enhance auditors' competencies through relevant training, including technical skills, technology-based fraud understanding, and effective audit time management to maintain fraud detection quality. Auditors are encouraged to strengthen professional skepticism, improve competence and experience through continuous development, and update their knowledge of emerging fraud risks and technologies. Future researchers are advised to expand the research scope by involving more auditors from various regions and exploring additional variables such as big data analytics, e-audit, artificial intelligence, forensic audit, workload, personality, whistleblowing, independence, and professional ethics to provide broader insights into fraud detection.

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AUTHOR CONTRIBUTIONS

NN contributed to the conceptualization, methodology, data collection, data analysis, and manuscript preparation. AAR was responsible for supervision, validation, and critical revision of the manuscript. EA contributed to the literature review, development of the theoretical framework, and manuscript review. DZ contributed to data interpretation, visualization, and manuscript editing. SPTrihatmaja provided research guidance, methodological review, and final approval of the manuscript. All authors contributed to the development of this study, critically reviewed the manuscript, and approved the final version for publication.

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