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The Effect of Auditor Competence and Professional Judgment on Fraud Disclosure

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A R T I C L E I N F O

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A B S T R A C T

This study aims to examine the influence of auditor competence and professional judgment on fraud disclosure. This study was conducted on auditors working at the BPK RI Representative Office of Bengkulu Province. The population in this study was 50 respondents, using the convenience sampling method, where the population willing or able to provide information was only 40 respondents. This study uses a quantitative descriptive approach, with a data collection method using primary data obtained from distributing questionnaires to 40 respondents. The data analysis technique uses multiple linear regression analysis with the help of the SPSS Statistics program. The results of the study indicate that the auditor competency variable has a positive effect on the auditor's ability to disclose fraud, which indicates that the BPK RI Representative Office of Bengkulu Province must focus on developing auditor competency to improve audit effectiveness and fraud disclosure. Then the professional judgment variable has a positive effect on fraud disclosure. This means that an increase in professional judgment can produce more transparent and accurate audit results, as well as increase stakeholder trust in financial reports

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INTRODUCTION

In the era of globalization and rapid technological development, fraud disclosure has become one of the main issues in the world of accounting and auditing. Where in any case the type and actual circumstances of fraud will have an impact on all levels from victims to state and private business entities themselves. Fraud is included in the way in which human intelligence is forced so that it can create shortcuts to gain benefits from others. Therefore, the role of auditors in identifying and disclosing fraud is very important.

There are so many disclosures of fraud that have occurred in Indonesia, and have emerged to the public, including the disclosure of the PT Jiwasraya corruption case in 2020. PT Jiwasraya has been caught in a corruption case where the losses have reached tens of trillions of rupiah. The Audit Board of Indonesia explained that the losses incurred by PT Jiwasraya are a case with the greatest losses for the Indonesian state and require caution in handling them. In addition, a fraud case has also occurred at PT Garuda Indonesia (GIAA), PT Garuda Indonesia stated a net profit of US$809 thousand. This report is in contrast to the previous bookkeeping where GIIA stated that they had experienced a loss of US$216 million. In fact, PT Garuda Indonesia has acknowledged the existence of receivables from PT Mahata Aero Teknologi (MAT) for the cooperation carried out in the installation of wifi which PT Garuda Indonesia acknowledged as their company's profit and the latest is the disclosure of the Tin corruption case in the Mining Business Permit (IUP) area of PT Timah Tbk in 2015-2022, which reached 300 trillion (https://jdih.bpk.go.id/ Dokumen/Search?cari=6).

From the above cases, it can be seen that many cases of audit failure over the past few decades have raised public doubts about the inability of the accounting profession to audit financial statements (Fitriani, 2012). The impact of these audit failure cases can be very detrimental in the future. Therefore, the auditor profession is very full of controversy. However, in reality, auditors have limitations or obstacles in their ability to detect fraud. In this limitation, it can be influenced by several factors such as the competence of the auditor (Angreani, 2023). Auditor competence is a qualification needed by the auditor in carrying out audit tasks properly and correctly (Lestari, 2024).

In order to obtain these auditor skills, a sufficient level of education and training is required for the auditor, known as continuing professional education. The higher level of education possessed by the auditor will have an impact on his/her knowledge becoming broader. Competent experience can also support an auditor's career. The results of research from Lestari (2024) explain that auditor competence has a significant positive effect on fraud disclosure. Then, research by Kristanti & Kuntadi (2023) also explains that competence has a positive effect on fraud disclosure. This means that the higher the competence possessed by the auditor, the better they will be in providing judgment in the tasks they handle.

Professional judgment is the application of relevant knowledge and experience, in the context of auditing, accounting, and ethical standards, to reach the right decision in a situation or circumstance during the audit assignment, and personal qualities, which means that judgments differ among experienced auditors (International Auditing Standards 200 paragraph 13). In carrying out professional judgment in evaluating audit evidence is very important in drawing conclusions on the examination of financial statements. An auditor who has experience in fraud disclosure cases will be more aggressive and pay more attention to audit evidence from a financial statement (Hasbi AS, 2019). This was also conveyed by Mr. Tarkosunaryo and Sigoro in a public lecture at the UGM campus (https://feb.ugm.ac.id/id/) that the accounting profession will continue to have good prospects and is very much needed because of the existence of professional judgment that cannot be replaced by machines. The results of Dianto's research (2023) explain that professional judgment has a positive and significant effect on fraud disclosure, so the higher the auditor's professional judgment, the higher the level of fraud disclosure by the auditor. In line with research from Nurannisa (2021), it is explained that professional judgment has a significant effect on fraud disclosure, which means that the higher the level of professional judgment will be the higher the fraud disclosure.

The reason for this research is because there are still many findings of corruption cases. According to the chairman of the Corruption Eradication Committee (KPK), Firli Bahuri, in 2022, Bengkulu Province was recorded as the 10th most corrupt province after Banten Province and Lampung Province. This is supported by corruption cases committed by government officials that were successfully uncovered by the BPK Bengkulu representative, such as the recent corruption case in the Bengkulu city government which was reported on the page (https://bengkulu.bpk.go.id) regarding the disclosure of a fraud case committed by an employee of a State-Owned Enterprise (BUMN) who committed fraud in the corruption case of BOK funds for 16 Puskesmas in Kaur Regency in 2022 which resulted in a loss of state funds of Rp. 307 million by deducting 2 percent of each disbursement of aid funds to the suspect, then the corruption case that was also successfully uncovered by the BPK was the alleged corruption case of the Unexpected Expenditure (BTT) funds of the Seluma Regional Disaster Management Agency (BPBD) in the 2022 budget year amounting to IDR 1.5 billion (https://bengkulu.bpk.go.id/), and the latest is the BPK's findings regarding the disclosure of an alleged corruption case in the provision of housing credit facilities. In this case, it is suspected that the state suffered losses of up to IDR 5.5 billion.

Another reason for conducting this research is also based on the many cases of fraud that have been successfully uncovered by the BPK RI Representative Office of Bengkulu Province every year, where in 2023 Bengkulu Province found 29 cases of fraud. Therefore, the BPK representative office of Bengkulu Province is required to always improve the competence of auditors and optimize their roles and functions as quality assurance and consultants, internal auditors with their capacity are able to become the first line of defense in efforts to disclose and detect fraud in government agencies. In other words, if there is a difference in the competence of an auditor, it can result in a difference in success in detecting and disclosing fraud (Wibisono, 2024).

The difference between previous research and this research is that the researcher added an independent variable, namely professional judgment obtained from research conducted by Hasbi (2019) Dianto (2023) and Tartilla (2023). Apart from that, the auditor competency variable will still be used in this study. Then, for the dependent variable, the researcher also took the fraud disclosure variable conducted by Kristanti & Kuntadi (2022). The next difference is in the object of the study, because the previous study took data from BPKP and KAP auditors outside Bengkulu Province, while this study took a study at the BPK Representative Office of Bengkulu Province to see whether the results of further research would be the same or different from several previous studies if research was conducted in different locations.

The reason for choosing BPK auditors as research respondents is because BPK is one of the Government Institutions. BPK is a state institution tasked with investigating the management and accountability of state finances in accordance with the 1945 Constitution. Therefore, BPK's mission is to ensure the achievement of national financial management - realizing a just and prosperous society. Examining how the Central Government, Regional Government, other State Institutions, Bank Indonesia, State-Owned Enterprises, Public Service Agencies, Regional-Owned Enterprises, and other institutions or agencies that manage state finances manage and account for state funds is the responsibility of BPK itself. In carrying out its duties, BPK cannot be separated from the role of internal and external auditors in detecting fraud problems in government.

LITERATURE REVIEW

Attribution Theory

One hypothesis that explains the reasons behind a person's actions is called attribution theory. This theory describes how an individual explains the reasons for their own or other people's conduct, which is influenced by both external elements like pressure from particular situations or circumstances and internal factors like nature, character, and behavior.

Disclosure of Fraud

According to (Achmad, 2022) fraud is an individual action, an action by an individual in obtaining something desired by using certain skills by doing something that is wrong. Furthermore, based on the regulations of article 316 in the Public Accountant Professional Standards (SPAP), it states an act of fraud where there are broad legal regulations, where the auditor's interests are directly related to knowing fraud that has material consequences in the financial statements.

Auditor Competence

Auditor competence is the ability of an auditor to apply the knowledge and experience he has in carrying out the audit process so that the auditor can carry out the audit more carefully, precisely and objectively (Armawan, 2020).

Professional Judgment

Professional judgment is the use of auditing, accounting, and ethical knowledge, training, and experience to choose the best course of action for an audit assignment (Tuanakotta, 2018).

Previous Research and Hypothesis Development

The Influence of Auditor Competence on Fraud Disclosure

The capacity of an auditor to use his knowledge and expertise to carry out the audit process in a way that makes it more thorough, accurate, and objective is known as auditor competence. (Armawan, 2020). Kristanti's (2022) research shows that auditor competence has a positive and significant effect on fraud disclosure. Then supported by research by Andini (2021) Jannah (2021) and also Saridewi et al. (2022) and Lestari (2024) explain that auditor competence has a positive and significant effect on fraud disclosure. The higher the competence of the auditor working in an agency, the greater the opportunity to uncover an act of fraud.

H1: Internal auditor competence has a positif effect on fraud disclosure

The Influence of Professional Judgment on Fraud Disclosure

(Tuanakotta, 2018), defines professional judgment as Professional Judgment is the application of relevant training, knowledge and experience in the context of accounting audit standards and ethics in making informed decisions on appropriate actions in accordance with the conditions of the audit engagement. The results of research from Lutfi (2023), Pattinaja (2022) confirmed that professional judgment has a positive and significant effect on Fraud Disclosure. In line with research (Nurannisa, 2020) professional judgment has a significant effect on fraud disclosure, which means that the higher the level of professional judgment, the higher the fraud disclosure will be. And supported by the results of research from (Zahiroh, 2023) stating that professional judgment has a positive and significant effect on fraud disclosure. So it can be interpreted that the better the implementation of professional judgment in the organization has an effect on fraud disclosure.

H2: professional judgment has a positif effect on fraud disclosure.

METHODOLOGY

Population, Sample and Data Collection Methods

The population in this study were all auditors working at the Bengkulu Province Audit Board as many as 50 people. By using the convenience sampling technique, auditors were selected who had at least one year of professional experience and were willing to fill out the questionnaire at the Bengkulu Province BPK Authority with a sample size of 40 people. The distribution of the questionnaire provided the information needed by researchers to conduct this study, namely general data on internal auditors and detection of fraud disclosure by auditors working at the Bengkulu Province BPK. The study aimed to investigate factors influencing auditors' ability to detect fraud, focusing specifically on the relationship between various professional characteristics and fraud disclosure practices.

To analyze the collected data, the researchers employed multiple linear regression, a statistical technique used to explore the relationship between multiple independent variables (such as the auditors' experience, training, and other professional characteristics) and a dependent variable, which in this case is likely related to the auditors' fraud detection and disclosure capabilities. This analysis was performed with the help of SPSS (Statistical Package for the Social Sciences), a software widely used in research to perform statistical analyses. The use of multiple linear regression allows the researchers to understand the significance and strength of each factor influencing auditors' detection and reporting of fraud, and how these factors may vary across different individuals with different levels of experience or training. The findings are expected to provide useful insights into the effectiveness of fraud detection practices within the Bengkulu Province BPK and contribute to enhancing auditing standards and practices.

RESULT

Descriptive Statistics

Table 1. Descriptive Statistics

Variabel	n	Actual Range				*Std. Deviation*
		Min	*Max*	*Mean*	*Median*	
Auditor Competence	40	48	60	54,9	55	4,378
Profesional Judgment	40	35	45	42,2	43	2,830
Disclosure *Fraud*	40	35	45	42,5	44	3,281

Data Quality Test Results

Validity Test Results

Table 2. Validity Test Results

Variable	Items Number	N	R table	*Person Correlation* (r count)	Description
Y	Y.1	40	0.312	*0,917*	Valid
	Y.2	40	0.312	*0,683*	Valid
	Y.3	40	0.312	*0,828*	Valid
	Y.4	40	0.312	*0,573*	Valid
	Y.5	40	0.312	*0,923*	Valid
	Y.6	40	0.312	*0,870*	Valid
	Y.7	40	0.312	*0,870*	Valid
	Y.8	40	0.312	*0,870*	Valid
	Y.9	40	0.312	*0,870*	Valid
X1	X1.1	40	0.312	*0,557*	Valid
	X1.2	40	0.312	*0,488*	Valid
	X1.3	40	0.312	*0,635*	Valid
	X1.4	40	0.312	*0,606*	Valid
	X1.5	40	0.312	*0,583*	Valid
	X1.6	40	0.312	*0,712*	Valid

	X1.7	40	0.312	*0,816*	Valid
	X1.8	40	0.312	*0,858*	Valid
	X1.9	40	0.312	*0,822*	Valid
	X1.10	40	0.312	*0,855*	Valid
	X1.11	40	0.312	*0,886*	Valid
	X1.12	40	0.312	*0,771*	Valid
X2	X2.1	40	0.312	*0,865*	Valid
	X2.2	40	0.312	*0,746*	Valid
	X2.3	40	0.312	*0,856*	Valid
	X2.4	40	0.312	*0,598*	Valid
	X2.5	40	0.312	*0,746*	Valid
	X2.6	40	0.312	*0,746*	Valid
	X2.7	40	0.312	*0,451*	Valid
	X2.8	40	0.312	*0,455*	Valid
	X2.9	40	0.312	*0,460*	Valid

According to the preceding table, the r-count of the Pearson correlation is higher than the r-table, which is 0.312, and all of the claims have a significance value less than 0.05. This shows that all Pearson validity test criteria have been met.

Rehabilitation Test Results

Table 3. Rehabilitation Test Results

No	Variable	*Cronbach's Alpha*	Description
1	Auditor Competence	11,983	Reliabel
2	Profesional Judgment	1,124	Reliabel
3	Disclosure of Fraud	1,124	Reliabel

According to the above table, all of the variables used in this study have Cronbach's alpha values greater than 0.60. This suggests that the questionnaire used to explain all of the variables is a reliable instrument that can be relied upon as a variable measuring tool.

Classical Assumption Test Results

Normality Test Results

Table 4. Normality Test Results

One Sample Kolmogorov-Smirnov test	
Asymp Sig (2-tailed)	**Information**
0.200	Data is normally distributed

According to the aforementioned results, the data is normally distributed and satisfies the assumptions because the significance value of 0.200 indicates that the data is bigger than 0.05.

Multicollinearity Test Results

Table 5. Multicollinearity Test Results

No	Variables	Collinearity statistics		Information
		Tolerance	VIF	
1	Auditor Competence (X1)	0.734	1,362	Multicollinearity Free
2	Profesional Judgment (X2)	0.944	1,059	Multicollinearity Free

The findings in the following table indicate that both variables' VIF values are less than 10, namely 2.672 and 2.644 and is supported by a tolerance value that is also greater than 0.10, namely 0.373 and 0.378. Thus, the two variables above do not show symptoms of multicollinearity.

Hypothesis Test Results

Table 6. Hypothesis Test Results

Variables	Coefficient	t-count	Sig.	Results
Auditor Competence (X1)	0,129	2.051	0,048	**Accepted**
Profesional Judgment (X2)	0,312	2.143	0,039	**Accepted**

The first hypothesis in this study states that the auditor competency variable has a positive effect on fraud disclosure. This means that an increase in auditor competency is expected to increase fraud disclosure in audits. Where, the coefficient value of 0.129 indicates that there is a positive relationship between auditor competency and fraud disclosure. This means that every one unit increase in auditor competency (for example, through increased knowledge, experience, ability, or training) will contribute to an increase in fraud disclosure by 0.129 units. In this case, it can be seen that this positive relationship indicates that more competent auditors tend to be more effective in identifying and disclosing fraud. This reflects the importance of developing auditor competency in increasing the transparency and accuracy of audit reports. Thus, hypothesis I is accepted, which means that there is strong evidence that auditor competency has a positive effect on fraud disclosure.

The second hypothesis in this study states that the professional judgment variable has a positive effect on fraud disclosure. This means that an increase in the auditor's professional judgment is expected to increase fraud disclosure in the audit. Judging from the coefficient value of 0.312, it shows that there is a positive relationship between professional judgment and fraud disclosure. This means that every one unit increase in the auditor's professional judgment (for example, through increased analytical ability, risk understanding, and materiality assessment) will contribute to an increase in fraud disclosure by 0.312 units. This positive relationship shows that auditors who have good professional judgment tend to be more effective in identifying and disclosing fraud. This reflects the importance of the auditor's ability to make the right decisions in complex situations. Then the significance value of 0.039 shows that this result is very statistically significant. In the context of the study, a significance value smaller than 0.05 (0.000 <0.05) indicates that there is strong evidence to reject the null hypothesis (which states that there is no influence). With a very low significance value, it can be concluded that the influence of professional judgment on fraud disclosure is not a coincidence, but rather a real and reliable relationship. Thus, hypothesis II is accepted, which means that there is strong evidence that professional judgment has a positive effect on fraud disclosure.

DISCUSSION

Auditor Competence on Fraud Disclosure

Auditor competence certainly also plays a very important role in disclosing fraud, because their abilities and experience allow them to understand the criteria and find relevant evidence. Of course, when associated with the context of attribution theory, a competent auditor can be more accurate in assessing the causes and factors that contribute to fraud, so that decision making becomes more appropriate and can understand the context and causes behind it. Attribution theory provides a useful framework for understanding how auditors can assess situations and make better decisions in disclosing fraud. Thus, it can be understood that auditor competence and attribution theory complement each other in the process of disclosing fraud. Auditors who have high competence and are able to apply attribution theory well will be more effective in detecting and disclosing fraud, which in turn will improve the quality of audit reports and public trust in financial information. Priyambodo also explained that competence is the ability and experience possessed by an auditor in understanding the criteria and finding various evidence used as a basis for making strong decisions.

(Hartan, 2016) stated that through good competence, auditors can carry out the audit process more effectively and efficiently, and auditors can hone their sensitivity in analyzing the financial statements they audit. In line with the results of previous studies which show that auditor competence has a positive and significant effect on fraud disclosure. Then supported by research by Andini (2021) Jannah (2021) and also Saridewi et al. (2022) and Lestari (2024) explaining that auditor competence has a positive and significant effect on fraud disclosure. The higher the competence of the auditor working in an agency, the greater the opportunity to uncover an act of fraud. So it can be concluded that the better the competence of the auditor, the more cases of fraud disclosure will appear.

Professional Judgment on Fraud Disclosure

According to Tuankotta, professional judgment is the use of auditing, accounting, and ethical knowledge, training, and experience to choose the best course of action for an audit assignment. This study confirms that there is a relationship between professional judgment and attribution theory that complement each other and are very important in the context of auditing and decision making to uncover fraud.

Where attribution theory has been put forward to develop an explanation of how to assess an individual, where auditor integrity is included in internal behavior, meaning behavior that is believed to come from the individual's personal self-control. Achieving audit objectives will be supported by personal aspects of a person that can also be defined as an auditor's integrity, where integrity itself is a character that shows a person's ability to realize what he has been able to and believes to be true into reality and is a moral principle that is impartial, honest, someone with high integrity sees facts as they are and presents those facts as they are. The auditor's professional judgment is influenced by how they assess and interpret the behavior of others, which is explained by attribution theory. By understanding the motivation behind behavior, auditors can make better and more appropriate decisions in the audit process, which ultimately improves the quality of audit reports and stakeholder trust.

In line with the research results of Lutfi (2023), Pattinaja (2022) confirmed that professional judgment has a positive and significant effect on fraud disclosure. In line with Nurannisa's research (2020) professional judgment has a significant effect on fraud disclosure, which means that the higher the level of professional judgment, the higher the fraud disclosure will be. And supported by the research results of Zahiroh (2023) which states that professional judgment has a positive and significant effect on fraud disclosure. So it can be interpreted that the better the implementation of professional judgment in the organization has an effect on fraud disclosure. So it can be concluded that the better the attitude of professional judgment will have an effect on good results in fraud disclosure.

CONCLUSION AND RECOMMENDATION

Conclusion

Based on the research results, the following conclusions can be drawn:

1. Auditor competence has an effect on fraud disclosure.
2. Professional Judgment has an effect on fraud disclosure

Recommendation

Based on the research results, discussions and conclusions, there are still limitations in this study, therefore for further research, the following suggestions can be considered:

1. For future research, it is better to look for research objects that are much easier to contact, such as the Regional Inspectorate, or the Inspectorate General of the Department (LPND).
2. For further research, for data dissemination instruments, use Google Forms to make data processing from research faster.

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