



The Effect of Workload and Auditor Experience on the Auditor's Ability to Detect Fraud at Public Accounting Firms

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Abstract

This research aims to examine and analyze the influence of workload and auditor experience on the ability of auditors to detect fraud. The respondents of this study are auditors working at Public Accounting Firms in Semarang City. This research is a quantitative study. The sampling technique used was convenience sampling, with a total sample of 74 respondents. Multiple linear regression is employed for data analysis at a significance level of 5%. Data were collected through the distribution of questionnaires. The results indicate that workload does not have an effect on the auditor's ability to detect fraud, while auditor experience has a positive and significant effect on the auditor's ability to detect fraud.

Introduction

Fraud is now common in various ways that continue to develop, so auditors must improve their ability to detect any fraud (Anggriawan 2014). The ability of an auditor to detect fraud is a reliability that must be possessed by an auditor in order to be able to state irregularities and provide every evidence of the fraud (Arnanda et al., 2022). According to Kuntadi et al. (2022), fraud is an act carried out intentionally to deceive or manipulate another party, so as to gain benefits that are detrimental to the other party either directly or indirectly. In the Indonesian Fraud survey, the Association of Certified Fraud Examiners (ACFE Indonesia, 2020) revealed that the number of frauds in Indonesia in the 2019-2020 period for companies/organizations was 239 cases with 167 cases of corruption, 22 cases of financial statement fraud and 50 cases of asset misuse fraud. Based on the background above, the research problem, namely the high number of fraud cases in Indonesia, the auditor's ability is important to detect every audit finding that has the potential to contain fraud. This is the reason for the author to conduct further research related to the factors that influence the auditor's ability to detect fraud.

Auditors have different abilities in detecting fraud due to several factors, namely different workloads and different auditor experiences (Anggriawan, 2014). Murtiasri (2006) stated that auditor workload occurs when the auditor has a lot of work and is not in accordance with the auditor's abilities and time. High workloads can also cause auditor fatigue and the emergence of dysfunctional audit behavior which can reduce an auditor's ability to detect errors (Setiawan & Fitriany, 2011). Achmad & Galib (2022) stated that experienced auditors have more knowledge about fraud or errors, so auditors have a higher ability to detect fraud.

Previous studies have examined the factors that influence the auditor's workload and experience with the auditor's ability to detect fraud. Primasatya et al. (2022) research states that the auditor's workload and experience have an effect on increasing the auditor's ability to detect fraud. Anggriawan (2014) also said that the auditor's experience has a positive effect on the auditor's ability to detect fraud. However, the results of (Murtiasri 2006) research state that the workload has a negative effect on the auditor's ability to detect fraud and the results of Fitria

& Ratnaningsih (2022) research state that the auditor's experience does not affect the auditor's ability to detect fraud. The inconsistency of the results of previous studies on the variables of workload and auditor experience prompted this study to re-examine the 2 (two) variables.

The difference between this study and previous studies is the location, previous studies were conducted in Gorontalo City, West Sumatra, Yogyakarta while this study is in Semarang City. The purpose of this study is to determine whether the workload and experience of auditors affect the auditor's ability to detect fraud at the Semarang City Public Accounting Office. The guiding questions of the study are: Does the workload affect the auditor's ability to detect fraud? Does the auditor's experience affect the auditor's ability to detect fraud?

Literature Review

Attribution Theory

Attribution theory proposed by Heider (1958), explains the causes of behavior from an individual or other people which is determined by whether the behavior is influenced by internal or external factors. External factors originate from outside a person such as pressure, environment while internal factors originate from the person themselves such as abilities or efforts. Social perception can be caused by 2 (two) factors, namely internal causes (positional attribution) and external causes (situational attribution). Internal causes include self-understanding, motivational abilities possessed, personality that enters into aspects of individual behavior while external causes are social environment, circumstances, community views and social values that can influence individual behavior (Robbins & Judge, 2008). This study links attribution theory to help determine the correlation of workload with the auditor's ability to detect fraud, while auditor experience is linked to attribution theory to ensure each auditor's ability to detect fraud.

Ability to detect fraud

According to Hartan & Waluyo (2016) the auditor's ability to detect fraud cases is the quality of the auditor to explain any irregularities related to the financial statements presented by the company or organization by identifying and proving the fraud. The auditor's ability to detect fraud is an auditor's expertise in carrying out his duties based on an understanding of fraud, types of fraud, characteristics of fraud and how to detect fraud (Mariyana et al., 2021). According to Permana & Eftarina (2020), fraud detection is not an easy task to do or carry out by an auditor. Fraud detection includes identifying indicators of fraud that require follow-up for investigation.

Workload

Workload is the amount of work that must be carried out or done by a person (Irawan, 2018). According to Setiawan & Fitriany (2011), workload can be seen from the number of clients or cases handled by an auditor and the limited time available to carry out the audit process. According to Badjuri et al. (2019), workload is the amount of work that must be carried out by a person. Yuanita & Amanah (2018), also explain that workload is a number of activities that require mental processes and abilities that must be completed within a certain time. Workload is a pressure to complete each task carried out with the abilities and knowledge possessed within a certain period of time (Mariyana et al., 2021).

Auditor Experience

According to Kusumawaty & Betri (2019), experience is an ability possessed by an auditor to practice from past events that are related to the complexity of the audit. According to Trisna et al. (2016), experience is a process for additional potential possessed by a person, the more

experience a person has in their work, the better the results of each work. According to (Primasatya et al., 2022) experience is the length of time and work period that a person has passed in understanding each of their work tasks very well.

Research Hypothesis

The effect of workload on the auditor's ability to detect fraud cases

Attribution theory explains a person's behavior that is driven by internal and external factors, internal factors include personality, ability, awareness while external factors include tasks, organization, environment Heider (1985). Workload is included in external factors because it is external pressure, for example from superiors, clients, coworkers, social environment that can affect a person's workload (Sososutiksno et al., 2022). Workload is the amount of work that must be carried out by an auditor within a predetermined period of time so that it can affect the auditor's ability to detect fraud, if an auditor's workload is high and there are many tasks to be completed, the auditor will not be optimal in carrying out the examination (Arumsari & Pramesti 2022). Workload affects the auditor's ability to detect fraud because the increasing workload can make the auditor lose focus on the work he does, resulting in a decrease in the auditor's ability and the quality of the audit produced. This is in line with research by Kusumawaty & Betri, (2019), which states that workload affects the auditor's ability to detect fraud. So, the hypothesis used by researchers:

H1: Workload affects the auditor's ability to detect fraud.

The influence of auditor experience on the auditor's ability to detect fraud cases

Attribution theory explains a person's behavior that is driven by internal and external factors Heider (1958). Auditor experience is included in internal factors because it is a factor that exists within a person that can only be developed by that person through many assignments that can influence the auditor's ability to detect fraud (Indriyani & Hakim, 2021). The experience possessed by the auditor can increase his understanding of the causes of fraud, so this can make it easier for the auditor to detect fraud (Hafizhah & Abdurahim, 2017). According to Anggriawan (2014), in his research, auditor experience has a positive effect on the auditor's ability to detect fraud, the more experience the auditor has, the better the auditor's ability to detect fraud. Based on the explanation above, the hypothesis in this study is as follows:

H2: Auditor experience has a positive effect on the auditor's ability to detect fraud cases.

This study will examine the effect of workload and auditor experience on the auditor's ability to detect fraud at KAP Semarang City.

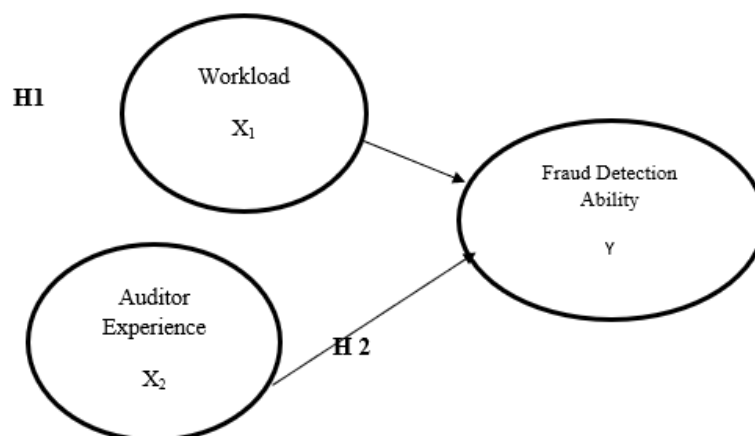


Figure 1. Research Framework

Methods

Types of research

The method used in this study is a quantitative method and uses a significance level of 0.05% to test the hypothesis. The quantitative approach is used to test the effect of workload and auditor experience on the auditor's ability to detect fraud cases at the Semarang City Public Accounting Office. This study uses primary data, namely by distributing questionnaires to each auditor respondent who works at the Semarang City Public Accounting Office. Based on data from the Indonesian Institute of Public Accountants (IAPI) 2023, Semarang City has 29 Public Accounting Offices.

Population and Sample

The population of this study was all auditors working at Public Accounting Firms in Semarang City, totaling 147 people based on data from the Semarang KAP Directorate, 2022. The reason the researcher chose Semarang City was because Semarang is a big city in Central Java and there is a Public Accounting Firm to support the research. Of the 147 auditors, the questionnaires distributed at Semarang KAP were 75, 1 questionnaire was lost, so 74 questionnaires were returned.

The technique used to take samples in this study was convenience sampling, by visiting every public accounting office in the city of Semarang that was close to the office.

Operational Definition of Variables

Table 1. Operational Variables

Research Variables	Variable Definition	Indicator	Statement
Workload	It is an action that aims to find out the amount of time needed to complete a job. (Savitri, 2023)	Time used to complete the work Number of clients (Savitri, 2023)	I work more than 8 hours a day I handle more than 10 clients every month Source; (Prihatini, 2022)
Auditor experience	It is the skills and knowledge that a person acquires through work and professional activities. (Sari & Helmayunita 2018)	Length of service as an auditor Many audit tasks Types of companies handled Public accounting organization training (Sari & Helmayunita 2018)	Length of service: <2 years, 3-4 years. 5-6 years, 7-8 years, >8 years Source: (Prihatini, 2022) Number of audit tasks: <5 tasks, 5-6 tasks, 7-8 tasks, 9-10 tasks, >10 tasks Handles company types: <5 company types, 5-6 company types, 7-8 company types, 9-10 company types, >10 company types Attending training in a year: 1 time, 2 times, 3 times, 4 times, >4 times
Auditor's ability to detect fraud	It is an effort to obtain sufficient early indications and symptoms related to	Understanding the characteristics of fraud Finding the factors that cause fraud Mastering auditing standards	I understand the characteristics of manipulation fraud I understand the characteristics of fraudulent cheating I understand the characteristics of corruption fraud

	perpetrators of fraudulent acts. (Anggriawan 2014)	Understand the internal control system used (Anggriawan 2014)	I understand the characteristics of audit procedure omissions I am able to find the factors that cause cheating I am familiar with auditing standards regarding fraud detection. I understand the client company's internal control system
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Results and Discussion

Descriptive Statistical Test

Descriptive statistics is an analysis that provides information related to the characteristics of research variables consisting of minimum values, maximum values, mean values and standard deviation values. Based on table 2, with 74 respondents, it shows that the minimum value of the workload variable (X₁) is 6 and the maximum value is 10. The mean value of 8.29 means that respondents have a relatively high workload. The standard deviation value of 7.16 is smaller than the average value indicating that the data is homogeneous.

Table 2. Descriptive Statistics Results

Variables	N	Min	Max	Mean	Std. Dev
Workload (X ₁)	74	6.00	10.00	8.29	7.16
Auditor Experience (X ₂)	74	14.00	20.00	17.20	1.68
Auditor's Ability to Detect Fraud (Y)	74	24.00	35.00	29.77	2.86

The auditor experience variable (X₂) has a minimum value of 14 and a maximum value of 20. The mean value of 17.20 means that the respondents are relatively experienced. The standard deviation value of X₂ is 1.68 which is smaller than the average value, indicating that the data is homogeneous. The auditor's ability to detect fraud variable (Y) has a minimum value of 24 and a maximum value of 35. The mean value of 29.77 means that the respondents have a relatively high ability to detect fraud. The standard deviation value of Y is 2.86 which is smaller than the average value, indicating that the data is homogeneous.

Data Quality Test

Validity Test

Validity test is used to measure whether the statements in the questionnaire are valid or not and is able to prove and show the data to be measured by the questionnaire (Husna, 2022). The statement is said to be valid if the calculation value is greater than the r table value and the significance level is 5%. So that the known r table is 0.228, this instrument is declared valid and meets the standards (Sugiyono, 2015).

Table 3. Validity Test Results

Variables	No. Question	R Count	R Table	Information
Workload (X ₁)	1	0.572	0.228	Valid
	2	0.341	0.228	Valid
Auditor Experience (X ₂)	3	0.577	0.228	Valid
	4	0.651	0.228	Valid
	5	0.506	0.228	Valid
Auditor's Ability to Detect Fraud (Y)	6	0.666	0.228	Valid
	7	0.684	0.228	Valid
	8	0.665	0.228	Valid

	9	0.629	0.228	Valid
	10	0.687	0.228	Valid
	11	0.540	0.228	Valid
	12	0.583	0.228	Valid
	13	0.400	0.228	Valid

Reliability Test

Reliability Test is to measure whether the questionnaire is consistent or inconsistent and the method used is the alpha (α) method in the Cronbach alpha model if the variable has a Cronbach Alpha (α) value > 0.6 then the variable is said to be reliable.

Table 4. Reliability Test Results

Variables	Cronbach's Alpha	Reliability Value	Description
Workload	0.681	0.60	Reliable
Auditor Experience	0.789	0.60	Reliable
Auditor's Ability to Detect Fraud	0.702	0.60	Reliable

Based on table 4, the cronbach alpha value for the workload variable (X1) is 0.681. The cronbach alpha value for the Auditor Experience variable (X2) is 0.789. The cronbach alpha value for the auditor's ability to detect fraud variable (Y) is 0.702. It can be concluded that all cronbach alpha values of each variable are greater than 0.6 so that the variables in this study are declared reliable.

Classical Assumption Test

Normality Test

This test is used to determine whether the data in this study has a normal distribution or not. The basis for decision making in this test is with a significance value of more than 0.05, the value is said to be normal, while a significance value of less than 0.05, the value is said to be abnormal (Ghozali, 2019).

Table 5. Results of Normality Test (Kolmogorov-Smirnov)

Model	N	Asymp. Sig. (2-tailed)
Regression Equation 1	74	,200

Based on table 5, the significance value of the normality test results is 0.200, so it is greater than 0.05, which means that this data is normally distributed.

Multicollinearity Test

This test is used to test whether there is a correlation between independent variables in the regression model (Husna, 2022). If the Tolerance value > 0.1 and VIF < 10 , it is concluded that there is no multicollinearity symptom between variables in the regression model, but if the Tolerance value < 0.1 and VIF > 10 , it is concluded that there is a multicollinearity symptom between variables in the regression model (Ghozali, 2019).

Table 6. Multicollinearity Test Results

Variables	Tolerance	VIF
Workload	,864	1,157
Auditor Experience	,862	1,157

Based on table 6, it shows that the tolerance value for all variables is more than 0.10 and the VIF value is below 10.00 so it can be said that there is no multicollinearity of the independent variables in the regression model.

Heteroscedasticity Test (Glejser Method)

This test is to determine whether the regression model has indications of heteroscedasticity by regressing the absolute value of the residual on the independent variable (Ghozali, 2019).

Table 7. Heteroscedasticity Test Results

Model	Variables	Sig (2-tailed)	Information
Regression 1	Workload	,798	Free of Heteroscedasticity
	Auditor Experience	,164	Free of Heteroscedasticity

Based on table 7, the data is tested using the Glejser method. The results of each variable have a significance above $\alpha = 0.05$. It is concluded that the regression model is free from heteroscedasticity symptoms.

Determination Test (Adjusted R2)

This test is used to determine the proportion of how much the dependent variable can explain the independent variable so that it is necessary to know the value of Adjusted R2 (Ghozali, 2019).

Table 8. Determination Test Results (Adjusted R2)

Model	Adjusted R Square
1	,201

Based on table 8, the coefficient of determination value is 0.201, which means that the influence of the workload variable (X1), auditor experience (X2) on the auditor's ability to detect fraud is 20.1% and the remaining 79.9% is influenced by other variables that were not tested in this study.

Research Hypothesis Testing

Simultaneous Test (F Test)

The F test is used to determine whether or not there is a simultaneous influence given by the independent variable to the dependent variable. The level of significance for the F test can be seen from the figure of 5% or 0.05 (Husna 2022).

Table 9. Results of F Statistic Test (Simultaneous)

Model		F	Sig
1	Regression Residual Total	10,203	000 ^b

Based on table 9, the results of the F test obtained a value of 10.203 with a p-value of 0.000 less than 0.05, which means that the independent variables together, namely the workload and auditor experience, have an effect on the dependent variable, namely the auditor's ability to detect fraud.

Partial Test (T-Test)

The t-test is used to measure whether the independent variable has an effect on the dependent variable. The assessment criteria for the t-test are if (t-count > t-table) then the hypothesis in

the study is accepted, otherwise if ($t\text{-count} < t\text{-table}$) then the hypothesis in the study is rejected (Husna, 2022).

Table 10. Results of the t-statistic test

	Unstandardized B	Coef Std. Error	t	Sig.
(Constant)	13,390	3,972	3,371	,001
Workload	,555	,450	1,232	,222
Auditor Experience	,685	,191	3,585	,001

Based on table 10, the t-count value is $1.232 < t\text{-table } 1.666$ and the significant value is $0.222 > 0.05$, which means that workload does not affect the auditor's ability to detect fraud. Furthermore, for the t-count obtained, the auditor experience variable is 3.585 with a t-table value of 1.666. It is known that the t-count $3.585 > t\text{-table } 1.666$ which illustrates that experience has an influence on the auditor's ability to detect fraud and a significant value of $0.001 < 0.05$.

Based on the test results, it can be concluded that workload does not affect the auditor's ability to detect fraud. Because the level of workload faced by an auditor does not have a significant impact on the auditor's ability to detect fraud. The results of this study are in line with research conducted by (Dandi et al., 2017; Fitriingsih & Ardiami, 2024; Muzdalifah & Syamsu, 2020). So it can be said that the high or low workload experienced by an auditor does not affect the detection of fraud. Because a large or piling workload is not an excuse for auditors because auditors must be professional in maintaining audit integrity. The test results show that auditor experience has a positive effect on the auditor's ability to detect fraud. Because auditors who have a lot of experience tend to be faster and more effective in detecting fraud. The results of this study are in line with research conducted by (Anggriawan, 2014).

Conclusion

Based on the tests that have been conducted, workload does not affect the auditor's ability to detect fraud, while auditor experience has a positive effect on the auditor's ability to detect fraud. So, it can be concluded that the more experience an auditor gets, the better they will be at detecting fraud, while the workload experienced by an auditor has not been proven to affect the detection of fraud. The limitation in this study is that not all auditors can participate in filling out the questionnaire because each office limits only accepting 5 questionnaires.

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