

The Influence Time Budget Pressure, Competence, Professional Skepticism, and Personality Type on the Auditor's Ability to Detect Fraud

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Abstract

This study aims to determine the influence of time budget pressure, competence, professional skepticism, and personality type on the ability of auditors to detect fraud. The population in this study consisted of auditors working in Public Accounting Offices in the South Jakarta region. Using the purposive sampling method, 158 samples were obtained. Data analysis with a significance level of 5% was performed using SmartPLS 3.0 software. The study yielded four research findings, namely (1) Time Budget Pressure has a negative effect on Auditor's Ability to Detect Fraud; (2) Competence has a positive effect on Auditor's Ability to Detect Fraud; (3) Professional Skepticism has a positive effect on Auditor's Ability to Detect Fraud; and (4) Personality Type does not have a significant effect on Auditor's Ability to Detect Fraud.

Keywords: *Time Budget Pressure; Competence; Professional Skepticism; Personality Type; Auditor's Ability to Detect Fraud.*

Pengaruh *Time Budget Pressure*, *Competence*, *Professional Skepticism*, dan *Personality Type* terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*

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Abstrak

Penelitian ini dilakukan dengan tujuan untuk mengetahui bagaimana pengaruh *time budget pressure*, *competence*, *professional skepticism*, dan *personality type* terhadap kemampuan auditor dalam mendeteksi *fraud*. Populasi dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik wilayah Jakarta Selatan. Dengan metode *purposive sampling* didapatkan 158 sampel. Analisis data dengan tingkat signifikansi 5% menggunakan *software* SmartPLS 3.0. Penelitian ini terdapat empat hasil penelitian, antara lain (1) *Time Budget Pressure* berpengaruh negatif terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*; (2) *Competence* berpengaruh positif terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*; (3) *Professional Skepticism* berpengaruh positif terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*; dan (4) *Personality Type* tidak berpengaruh terhadap Kemampuan Auditor dalam Mendeteksi *Fraud*.

Kata Kunci: *Time Budget Pressure*; *Competence*; *Professional Skepticism*; *Personality Type*; Kemampuan Auditor dalam Mendeteksi *Fraud*.