



Journal of Contemporary Accounting

Volume 3 | Issue 3

Fraud detection in the procurement of goods and services

Muh. Syahru Ramadhan

Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Yapis, Dompu, Indonesia
syahru260113@gmail.com

Chairul Adhim

Department of Management, Sekolah Tinggi Ilmu Ekonomi Yapis, Dompu, Indonesia
Chairuladhim@gmail.com

Follow this and additional works at: <https://journal.uin.ac.id/jca>
Copyright ©2021 Authors.

Muh. Syahru Ramadhan & Chairul Adhim. (2021). Fraud detection in the procurement of goods and services. *Journal of Contemporary Accounting*, 3(3), 113-129. doi:[10.20885/jca.vol3.iss3.art1](https://doi.org/10.20885/jca.vol3.iss3.art1)

Fraud detection in the procurement of goods and services

Muh. Syahru Ramadhan^{1*}, Chairul Adhim²

¹ Department of Accounting, Sekolah Tinggi Ilmu Ekonomi Yapis, Dompu, Indonesia

² Department of Management, Sekolah Tinggi Ilmu Ekonomi Yapis, Dompu, Indonesia

JEL Classification:

M48, D73

Keywords:

Fraud detection, HR competence, time budget pressure, internal control system, quality of probity audit.

*Corresponding Author:

syahru260113@gmail.com

DOI:

[10.20885/jca.vol3.iss3.art1](https://doi.org/10.20885/jca.vol3.iss3.art1)

Copyright ©2021



This is an open access under
CC-BY-SA LICENSE

Abstract

This study aims to determine the various factors that can affect the detection of fraud in the procurement of goods and services. Sampling with a certain sampling method. The research data were tested using multiple regression test. This study found that the competence of human resources has a negative and significant effect on fraud detection. Meanwhile, facilities and infrastructure, internal control systems, and quality audit probity all have a positive and significant effect on fraud detection. However, the pressure on the time budget does not affect the detection of fraud. Auditors have proven to have the experience and competence to carry out their duties. In addition, the available facilities and infrastructure as well as the structure of the Internal Audit unit as well as the quality of the probability audit are in accordance with the needs. The results of the study can be used as a reference for evaluating the performance of audit probity to detect fraud and improve the management system for the procurement of goods and services in the Dompu government. Quantitative research to detect fraud in the procurement of goods and services is still very limited, and this research is the first where the sample is from the party conducting the probity audit (Inspectorate), the planning party (DPPKAD/Department of Revenue, Financial Management and Regional Assets), and implementation (ULP/Procurement Service Unit) acquisition of goods and services.

Introduction

One of the important roles of the government in the economic system of a country is to be able to meet the availability of good facilities and infrastructure to meet the needs of the community. The government in the context of providing facilities and infrastructure then carries out the activities of the procurement of goods and services (PBJ). The PBJ process is an activity carried out by the ministry, SKPD, regional institutions and other institutions in order to carry out the PBJ process starting from planning, implementing, reporting until the goods are submitted to the SKPD. This is explained in the (Peraturan Presiden Republik Indonesia Nomor 54 Tahun 2010 Tentang Pengadaan Barang/Jasa Pemerintah, 2010) concerning Government PBJ in the context of implementing PBJ activities by the Government.

According to Matthew and Patrick (2013), with the increasing number of parties carrying out the procurement process and increasing financial pressure caused by the current volatile economic environment, cases of fraud and corruption in the procurement cycle are increasing. Data from the Corruption Eradication Commission (KPK) from 2015 to mid-2021 shows that the number of corruption crimes based on cases in the procurement of goods and services amounted to 112 cases. The number of cases occupies the second highest position after bribery corruption. In fact, Indonesia Corruption Watch (ICW, 2020) has conducted a study on various potential corruptions in the PBJ process during the Covid-19 pandemic in Indonesia. This is because

transparency of information in handling COVID-19 is crucial, but it is not reflected in the PBJ for handling Covid-19, especially in terms of the budget and information on the use of funds that are not detailed.

The main reason someone commits fraud or fraud is to achieve profit in various ways that are illegal and include various deviations characterized by intentional fraud (Matthew & Patrick, 2013). This has a dramatic impact on the economy, law, and even human moral values (Abdallah et al., 2016). The number of cases of fraud in the PBJ process certainly makes the government's internal control very necessary to be carried out. The audit implementation during the PBJ process is known as a probability audit. According to the, Regulation of the Head of the Financial and Development Supervisory Agency Number: PER-362/K/D4/2012), a probability audit is an (independent) assessment activity to ensure that the PBJ process has been carried out consistently in accordance with the principles of upholding integrity, truth, and honesty and complies with the provisions enacted legislation aimed at increasing accountability for the use of public sector funds. Probity audits carried out according to the correct stages will make fraud detection easier. That is, the better the quality of the probity audit, the better the detection of fraud will be.

In addition, research by Ramadhan and Arifin (2019) shows factors that can affect the quality of the probity audit, including human resource capacity, budget availability, time capacity, availability of facilities and infrastructure, and internal control systems. Probity audit quality is certainly closely related to the ability of an auditor to detect fraud or fraud. A qualified audit comes from an independent process and the high professionalism conducted by the expert auditor (Hamdani et al., 2020). The ability to detect fraud is a manifestation of the quality of an auditor's self. This is an internal factor that is closely related to the technical competence of the auditor, which is influenced by how long the auditor is experienced in conducting auditing practices. Experience is one of the requirements that must be met by public accountants to get permission from the minister of finance (Jusup, 2014). Experience in auditing practices possessed by an auditor will help increase knowledge about errors and fraud (Indriyani & Hakim, 2021; Jannah & Pratono, 2021; Suryanto et al., 2017). According to Kang et al. (2016), and Umar et al. (2018), HR investment is more effective in improving audit quality.

The audit practice carried out by the auditor to check whether there are errors or fraud in the financial statements is always demanded in accordance with the stipulated time budget (Arsendy et al., 2017). Time budget pressure faced by auditors can cause high levels of stress and affect the attitudes, intentions, and behavior of auditors (Pangestika et al., 2014). If it turns out that the planned time for the audit process does not match the actual time needed, then there will be a possibility that an auditor will ignore small things that are considered unimportant for time efficiency. The existence of time restrictions will also make the auditor tend to trust the auditee's information and statements, because they work under strict and rigid time pressure (Anggriawan, 2014). This shows that auditors who are in a time budget pressure situation will be less sensitive to fraud cues so that they are less likely to be able to detect fraud.

Another factor is the facilities and infrastructure which are considered as one of the success supporters to achieve the organization's vision and mission. According to Ministry of Home Affairs Regulatory Number 7 of 2006 concerning Standardization of Government Work Facilities and Infrastructure, work facilities are facilities that directly function as supporting the implementation of local governments in achieving the targets set, meanwhile infrastructure is a facility that indirectly functions to support the implementation of an apparatus work process in improving performance in accordance with their duties and responsibilities. Therefore, if the facilities and infrastructure are not available then everything that is done will not achieve the expected results according to the plan. The availability of the right facilities and infrastructure can support an auditor to work better and can more easily detect fraud during the audit process (Erni et al., 2018). Another important issue related to the auditor's ability to detect fraud during the probity audit is the government's internal control system (SPIP). SPIP is a process of auditing, reviewing, monitoring, and other

supervision activities on the implementation of organizational tasks and functions, and has an important role in preventing and detecting fraud early. Weaknesses in internal control have been identified that can lead to fraud (Hamdani & Albar, 2016). Then the better the government's internal control system, the audit process will run well and it will be easier to find fraud or fraud.

Based on the description of the background, this study will focus on the factors that affect the auditor's ability to detect fraud. The aim is to find out how an auditor can detect fraud when conducting a probity audit of the procurement of goods and services with competence and various experiences, as well as support for adequate infrastructure and internal control systems, even though the time budget pressure is so limited. The reason for selecting the object of research at the Inspectorate of Dompu Regency is because the Inspectorate has carried out a probability audit in each SKPD and is a consolidated report of the audit reports of all SKPD. In addition, the researchers added the object of research, namely the Regional Revenue, Financial and Asset Management Office (DPPKAD) as the party planning the procurement of goods and services, and the Procurement Service Unit (ULP) as the party carrying out the procurement of goods and services. In addition, practically, the research results are expected to reveal the needs of the Dompu Regency Inspectorate, especially for auditors who are in charge of carrying out PBJ probity audits. Furthermore, the research results can be used as a reference for evaluating the implementation of probability audits and improving the PBJ management system.

Literature Review

Human Resources Competence and Fraud Detection

In the theory of stewardship, principals and stewards have human nature who can be trusted, responsible, have integrity, and are honest with others (Gudono, 2014). This theory sees the government as a steward who is a party who has the ability and is ready to carry out the best actions and functions to meet the needs of the principal. The concept in this theory is trust in the party who is given the authority, so that the government (steward) in an organization is reflected as a good steward (Bernstein et al., 2016). Therefore, the government, which in this case is represented by the inspectorate auditor as a steward in carrying out his work, will spend all his ability to carry out the inspection process with the aim of detecting fraud in the process of procuring goods and services, resulting in a procurement that is honest, fair, transparent and free from fraud.

In detecting fraud, the auditor must have competence. HR competence is a person's ability to carry out the duties and responsibilities assigned to auditors supported by appropriate education, training, and experience (Muda et al., 2017). Therefore, detection depends on who is providing the service, so the auditor must be competent and experienced. Auditor competence is not only sourced from accounting and auditing standards, but the auditor must also understand related to the business environment, general knowledge, audit programs and activities. This helps the auditor in carrying out his duties so that he can find errors or misstatements in the financial statements.

Government Regulation No. 71 of 2010 stipulates those relevant, reliable, comparable, and understandable criteria are normative steps that must be implemented so that the integrity of public audit reports is of high quality and avoids fraud. The human resources of the Dompu Regency Government must have sufficient accounting knowledge or at least the willingness to be trained and advanced in the accounting field. In addition, Cahyani and Ngumar (2018) explain that auditors who have education will have broad knowledge about the areas where auditors conduct audits, so that auditors can find various government problems. In addition, audit experience is indicated by the number of hours the auditor works in carrying out the audit (Nurjanah & Kartika, 2016). Thus, the appropriate theory to examine various cases in public sector organizations is stewardship theory. With this theory, it is possible to try to do various ways to avoid conflicts of interest between the government (steward) and the people (principal).

Several studies that examine the effect of HR competence on fraud detection include (Himawan & Wijanarti, 2020; Rosiana et al., 2019). The results of his research prove that HR competence has an effect on fraud detection. Based on this description, it is suspected that there is an influence between HR competence and fraud detection so that the influence is hypothesized: H1: HR competence has a positive effect on fraud detection

Time Budget Pressure and Fraud Detection

Steward describes the situation that leaders are not motivated by individual goals, but are more motivated by the main goal for the benefit of the organization so that the steward will act well in accordance with the wishes of the principal (Bernstein et al., 2016). As a steward, the government will strive for government spending in an efficient and accountable manner, so that state finances are well managed, so as to achieve the government's goals in order to improve the integrity of public services through managing state finances in accordance with applicable regulations.

The government represented by the inspectorate will carry out its inspections according to the applicable regulations even though their work is under pressure. Time budget pressure is a condition that proves that the auditor is required to use the time budget that has been set efficiently. In addition, time budget pressure is part of the auditor's planning which is the basis for each stage of the audit (Kesuma & Dwirandra, 2019). The number of hours must be allocated by making a work schedule by proving who is working and how long it has been done. The tighter auditor time pressure actually encourages auditors to be more enthusiastic in carrying out their audit duties by avoiding mistakes during the audit process to improve fraud detection (Wahyuni et al., 2020). This is in accordance with stewardship theory which emphasizes the behavior of stewards (inspectors) who do not have personal interests but are more concerned with the interests of the principal (Segal & Lehrer, 2012).

Several studies that examine the impact of time budget pressure on fraud detection include (Fadhilah, 2018; Soenanto & Pesudo, 2020; Yuara et al., 2019). Their research results prove that time budget pressure affects fraud detection. Based on this description, it is assumed that there is an influence between time budget pressure and fraud detection in PBJ, so the hypothesis is: H2: Time budget pressure has a positive effect on fraud detection

Facilities and Infrastructure and Fraud Detection

Minister of Home Affairs Regulation Number 7 of 2006 concerning Standardization of State Works Facilities and Infrastructure states that infrastructure is a facility that indirectly functions to support the implementation of apparatus-based work processes to improve performance according to their duties and responsibilities, such as office buildings, office equipment, and official residences. If the facilities and infrastructure are not available, then all the activities carried out will not produce the expected results according to the plan. Therefore, the availability of adequate facilities and infrastructure can assist in the preparation of quality audit reports (Erni et al., 2018). This is in line with one of the important aspects in stewardship theory, namely the key motivation of the steward to give satisfaction to the principal in forming a good job. In this case, to achieve maximum auditor performance, the government must provide support in the form of adequate infrastructure. Thus, it will facilitate the process of detecting irregularities or fraud (Schillemans, 2013).

Erni et al. (2018) which examines the effect of facilities and infrastructure on the detection of fraud in financial statements proves that facilities and infrastructure affect the detection of fraud in financial statements. Based on the description, it is suspected that there is an influence between facilities and infrastructure with fraud detection so that the influence is hypothesized:

H3: Facilities and infrastructure have a positive effect on fraud detection

Internal Control System and Fraud Detection

Based on the Regulation of the Minister of State for the Empowerment of State Apparatus (2008), one of the important functions of the government in conducting supervision is the internal control system. Internal supervision can be expected to support the realization of good governance and clean government governance in order to create a good clean government that is free from corruption, collusion, and nepotism or KKN practices. Thus, Government Regulation No. 60 of 2008 stipulates that SPIP is an internal control system that is applied in depth in the central government and local governments. Therefore, the better the government's internal control so that the financial reports produced are of high quality.

This is in accordance with the steward theory where the condition is based on the attitude of serving that is so great built by the steward. The attitude of service is an attitude that replaces personal interests with service as the basis for the ownership and use of power. Important aspects in achieving organizational goals are behavioral factors, human behavior, human patterns, psychological mechanisms (motivation, identification and power) in leading an organization (Glinkowska & Kaczmarek, 2015). Thus, the auditor in carrying out the probity audit must comply with procedures and maintain professionalism and independence so as to minimize the occurrence of fraud in the process of procuring goods and services.

Research by Priyanto and Aryati (2019), as well as Mahendra et al. (2021) and Yasmin et al. (2021) who tested the effect of SPIP on fraud detection proved that the government's internal control system has an influence on fraud detection. As revealed by Yasmin et al. (2021) by implementing a good control system in a government environment, strong controls will be created so that employees do not commit fraudulent acts. Based on the description, it is suspected that there is an influence of SPIP with the detection of local government fraud so that the influence is hypothesized:

H4: The internal control system has a positive effect on fraud detection

Quality of Probity Audit and Fraud Detection

In accordance with the Regulation of the Head of the Supreme Audit Agency and Development Number: PER 362/K/D4/2012, probability audit is an activity process to evaluate independently to ensure that the process of Procurement of Goods and Services (PBJ) is in accordance with the principles of integrity, truth, integrity and honesty, as well as compliance with applicable laws and regulations aimed at increasing accountability for the use of public sector funds. The purpose of conducting a probity audit according to BPKP (2012) is to provide an increase in the integrity of public services through the effectiveness of inspection results in the PBJ process based on the rules and the PBJ implementation process. Therefore, in order to improve the efficiency and effectiveness of PBJ at the national level to realize public accountability. Probity checks are carried out not only to prevent and detect corruption or dishonesty, but also to ensure the implementation of public sector activity processes, such as the PBJ process, grants are distributed fairly, and are objective, transparent, and accountable.

The relevance of the pentagon fraud theory to the procurement of goods and services is more emphasized in the relationship with the implementation of goods and services. In the implementation of the procurement of goods and services, there is the potential for institutional disobedience in the process of implementing the procurement of goods and services. Thus, implementation has its own motive for the government to procure goods and services. The procurement of goods and services is carried out for the needs of the government or for its own interests. Primahadi and Utami (2017) state that various irregularities can occur in the process of procurement of goods and services. This is due to the negligence and incompetence of the implementers and procurement participants. However, not infrequently this deviation is also a deliberate act of the implementer and or participant in the procurement in the context of collusion

and fraud. Another motive in procuring goods and services is not implementing a good internal control system (Primahadi & Yudanti, 2015).

Research on probability audits has been carried out by Putri (2017) and Ramadhan and Arifin (2019) that the application of probability audits in the process of procuring goods and services has been able to detect fraud. Based on the description above, the hypothesis is formulated, namely:

H5: Probity audit quality has a positive affects fraud detection

Research Framework

Based on the theoretical basis and previous research, the research framework is structured as follows:

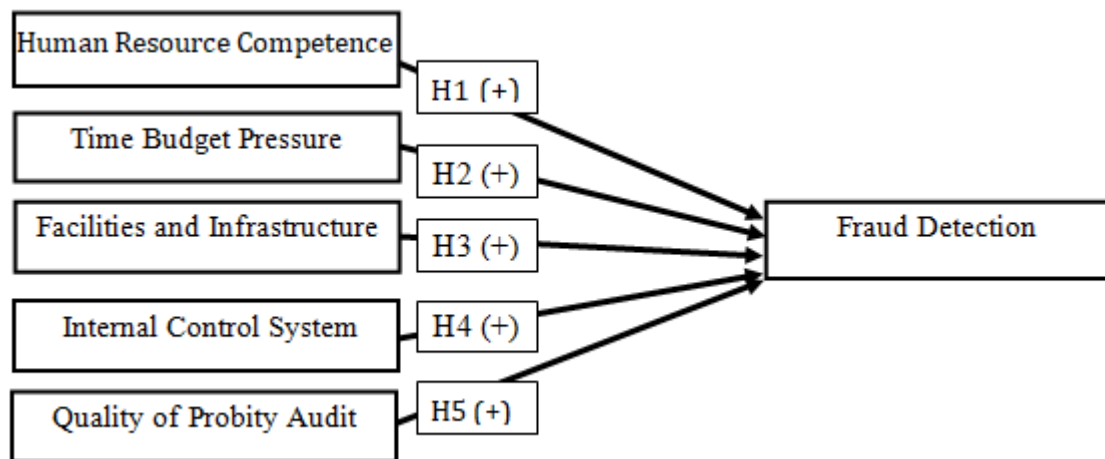


Figure 1. Research Framework

Research Method

This study took respondents from all auditors who worked at the Dompu Regency Inspectorate Office, which amounted to 52 respondents and 38 people from DPPKAD and 25 ULP people. The researcher chose the Dompu Regency Inspectorate as the object of research because the Dompu Inspectorate had carried out a probity audit in each SKPD and was a consolidated report from the audit reports of all SKPD. In addition, based on the BPK Inspection Report on the Dompu Regency Government's Internal Control System, there were still findings in the PBJ process. Furthermore, the sampling method used is purposive sampling, namely sampling with certain considerations. The respondent criteria used are: 1) Auditors who work in the Dompu Regency inspectorate office, 2) Auditors and staff who have 1 year of experience, with the consideration that auditors who have worked for more than 1 year are considered to have had the time and experience to adapt. and assessing environmental conditions, 3) staff working in DPPKAD and ULP Dompu Regency.

The type of data used in this study is primary data. Primary data is usually obtained by direct interviews with objects or by filling out questionnaires answered by respondents. The source of the data in this study came from the respondents' responses to the questionnaire submitted by the researcher. The data collection technique used was questionnaire distribution. Questionnaires are distributed by giving a set of questions or written statements to respondents to answer (Surfeliya et al., 2014). This study uses a Likers scale as a measurement scale. In this study, using interval indicators 1 to 6. A scale of 1 to 3 describes the level of perception of disagreeing with the statements contained in the questionnaire, ranging from disagree (1), disagree (2), and somewhat disagree (3). In contrast, a scale of 4 to 6 describes the level of perception of agreeing to the

statements contained in the questionnaire, ranging from slightly agree (4), agree (5), and strongly agree (6).

The variables in this study used 1 dependent variable and 5 independent variables. The dependent variable is Fraud Detection (Y1) which is the process of identifying various indicators of fraud so that the auditor can decide whether to test or not (BPKP, 2008). The independent variable used is Human Resource Competence (X1) which is a factor from within a person that can only be developed by the individual through the number of assignments carried out (Indriyani & Hakim, 2021). Therefore, auditors with longer experience will have high skills compared to auditors who do not have enough experience. The second independent variable is Time Budget Pressure (X2), a situation where the auditor performs time efficiency in conducting audits that have been prepared before the assignment. Time and budget restrictions are felt to be very tight and rigid (Putu et al., 2020). The third independent variable is Facilities and Infrastructure (X3), working facilities are facilities that directly function as supporting the implementation of work in achieving the set targets, and meanwhile infrastructure is a facility that indirectly functions to support the implementation of a work process in accordance with its duties and responsibilities. The Internal Control System (X4) is a process of auditing, reviewing, monitoring, and other supervision on the implementation of organizational tasks and functions, and has an important role in preventing and detecting fraud early. The next variable is Quality of Probity Audit (X5) is an assessment activity (independent) to ensure that the PBJ process has been implemented consistently.

Based on the hypothesis that has been prepared, the regression model tested in this study can be formulated as follows:

$$PF_{it} = \alpha_0 + \beta_1 KSDM_{it} + \beta_2 TAW_{it} + \beta_3 SDP_{it} + \beta_4 SPI_{it} + \beta_5 KPA_{it} + \varepsilon_{it} \dots\dots\dots (1)$$

Information:

PF_{it} = Fraud Detection Variable
 KSDM_{it} = Human Resources Competency Variable
 TAW_{it} = Time Budget Pressure Variable
 SD_{it} = Facility and Infrastructure Variable
 SPI_{it} = Internal Control System Variable
 KPA_{it} = Probity Audit Quality Variable
 ε_{it} = error

Data analysis carried out in this study are: (1) Descriptive Analysis, this descriptive analysis was conducted to provide an overview of the research object and descriptive of the research variables. The size determined was the mean, median, standard deviation, minimum and maximum. (2) Data quality test, in this study using validity and reliability tests. Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal what the questionnaire will measure. Meanwhile, reliability test is a tool to measure a questionnaire which is an indicator of a variable or construct. A questionnaire is said to be reliable or reliable if a person's answer to the statement is consistent from time to time (Ghozali, 2016). (3) Classical assumption test, In this study, the classical assumption test consists of: a) data normality test which aims to test the regression model of the dependent variable and the independent variable has a normal distribution or not, b) multicollinearity test which is a condition where there is no or there is a linear correlation between two or more independent variables, c) heteroscedasticity test, which is a test carried out to find out whether in the regression model there is an inequality of variance from the residual of one observation to another observation (Ghozali, 2016). (4) Hypothesis test for testing consists of three stages, namely a) coefficient of determination test (R²) which measures how far the model's ability to explain the variation of the dependent variable, b) F test, this test is carried out to determine whether there is a significant influence on HR competence, time budget pressure, facilities and infrastructure, internal control system, and

quality audit probability (independent variable) on the auditor's ability to detect fraud (dependent variable) as a whole, c) t test, which is used to determine how far the influence of one independent variable individually in explaining the dependent variation (Ghozali, 2016).

Result and Discussion

Based on the sample selection process using the purposive sampling method, 115 respondents were selected from the Dompu Regency Inspectorate, the Regional Revenue, Financial and Asset Management Office (DPPKAD), and the Procurement Service Unit (ULP). However, as shown in Table 1, only 100 questionnaires could be used for data processing because there were 3 questionnaires that did not meet the requirements and 5 outlier data, and 7 other questionnaires were not returned to the researcher. Respondent data shows that the demographics of respondents by gender are divided into 65 men and 35 women and are dominated by respondents who have an age range of 26-35 years. Furthermore, most of the respondents in this study had the latest education level of Strata-1 (70%), followed by Strata-2 education (23%), and the rest took Diploma-3 and Starta-3 education. In addition, there are more than 50% of auditors who become research respondents who have more than 5 years of experience in the audit field.

Table 1. Sample Selection Result

N0	Information	Number of Samples
1.	Respondents who work at the Dompu Regency Inspectorate	52
2.	Respondents who work in DPPKAD	38
3.	Respondents who work in the Procurement Service Unit (ULP)	25
4.	Respondents do not have more than 1 year experience	(3)
5.	Outlier data	(5)
6.	Questionnaire not returned	(7)
	Total Respondent	100

Based on the results of data quality testing, all statement items measuring the competence of human resources to detect fraud, time budget pressure, facilities and infrastructure, internal control systems, and quality audit probability are declared valid. This happens because all statement items produce a correlation value $> r$ table of 0.1946 as shown in Table 2.

Furthermore, testing the reliability of the data shows that the statement in the questionnaire has a Cronbach's alpha value greater than 0.6 which means the data is reliable. The summary of the reliability test results is shown in Table 3.

After conducting the data quality test, the next test is the classical assumption test which includes the normality test, heteroscedasticity test, and multicollinearity test. The summary of the results of the normality test of the data is contained in Table 4. The results of the Kolmogorov-Smirnov test indicate that the data in the regression model in this study are normally distributed because the significance value is 0.409 (> 0.05).

Table 2. Validity Test Results

Variable	Statement Items	Pearson Correlation	<i>r-table</i>	Decision
Fraud Detection (Y)	1	0,816**	0,1946	All Valid Statement
	2	0,899**	0,1946	
	3	0,875**	0,1946	
	4	0,891**	0,1946	
	5	0,894**	0,1946	
	6	0,902**	0,1946	
	7	0,869**	0,1946	

Variable	Statement Items	Pearson Correlation	r-table	Decision
Human Resources Competence	8	0,843**	0,1946	All Valid Statement Items
	9	0,814**	0,1946	
	10	0,813**	0,1946	
	1	0,866**	0,1946	
	2	0,827**	0,1946	
	3	0,879**	0,1946	
	4	0,881**	0,1946	
	5	0,832**	0,1946	
	6	0,840**	0,1946	
	7	0,782**	0,1946	
Time Budget Pressure	8	0,738**	0,1946	All Valid Statement Items
	9	0,779**	0,1946	
	10	0,738**	0,1946	
	1	0,818**	0,1946	
	2	0,803**	0,1946	
	3	0,803**	0,1946	
	4	0,839**	0,1946	
	5	0,815**	0,1946	
	6	0,815**	0,1946	
	7	0,792**	0,1946	
Facilities and infrastructure	8	0,749**	0,1946	All Valid Statement Items
	1	0,814**	0,1946	
	2	0,859**	0,1946	
	3	0,844**	0,1946	
	4	0,866**	0,1946	
	5	0,810**	0,1946	
	6	0,702**	0,1946	
	1	0,772**	0,1946	
	2	0,796**	0,1946	
	3	0,844**	0,1946	
Internal Control System	4	0,823**	0,1946	All Valid Statement Items
	5	0,788**	0,1946	
	6	0,819**	0,1946	
	7	0,823**	0,1946	
	8	0,788**	0,1946	
	9	0,802**	0,1946	
	10	0,752**	0,1946	
	11	0,741**	0,1946	
	12	0,807**	0,1946	
Quality Probability Audit	1	0,735**	0,1946	All Valid Statement Items
	2	0,734**	0,1946	
	3	0,744**	0,1946	
	4	0,756**	0,1946	
	5	0,773**	0,1946	
	6	0,751**	0,1946	
	7	0,765**	0,1946	
	8	0,765**	0,1946	
	9	0,716**	0,1946	
	10	0,742**	0,1946	
	11	0,679**	0,1946	
	12	0,721**	0,1946	
	13	0,707**	0,1946	
	14	0,675**	0,1946	

Table 3. Reliability Test Results

Variable	n of Item	<i>Cronbach's Alpha</i>	Alpha	Decision
Fraud Detection	10	0,961	0,60	All Reliable Variables
Human Resources Competence	10	0,944	0,60	
Time Budget Pressure	8	0,922	0,60	
Facilities and infrastructure	6	0,898	0,60	
Internal Control System	12	0,947	0,60	
Quality Probability Audit	14	0,933	0,60	

Table 4. Data Normality Test Results

	<i>Unstandardized Residual</i> Regression Model	Decision
n	100	Normal Distributed Data
Kolmogorov-Smirnov Z	0,888	
<i>Asymp. Sig. (2-tailed)</i>	0,409	

Meanwhile, based on the results of heteroscedasticity testing, the significance value of all independent variables in this study is more than 0.05, which means that the regression model meets the assumption of heteroscedasticity or the regression model has homogeneous data variations. Table 5 shows a summary of the results of the heteroscedasticity test.

Table 5. Heteroscedasticity Test Results

Model	t	<i>Sig.</i>	Decision
<i>(Constant)</i>	1,395	0,166	Everything is free from heteroscedasticity
Human Resources Competence	-629	0,531	
Time Budget Pressure	0,510	0,611	
Facilities and infrastructure	0,404	0,687	
Internal Control System	0,141	0,888	
Quality Probability Audit	-470	0,640	

Furthermore, the results of the multicollinearity test in Table 6 show the VIF value of each independent variable is less than 10 and the tolerance value is more than 0.10. Therefore, it is certain that there is no multicollinearity problem between the independent variables in this study.

Table 6. Multicollinearity Test Results

Variable	<i>Collinearity Statistics</i>		Decision
	<i>Tolerance</i>	VIF	
Human Resources Competence	0,444	2,252	Everything is free from multicollinearity
Time Budget Pressure	0,409	2,445	
Facilities and infrastructure	0,646	1,547	
Internal Control System	0,614	1,629	
Quality Probability Audit	0,394	2,535	

The regression model was used to examine the effect of the independent variables, namely human resource competence, time budget pressure, facilities and infrastructure, internal control systems, and the quality of probability audits on fraud detection variables. A summary of the test results is shown in Table 7.

Table 7. Regression Model Test Results

Model	Unstandardized Coefficients		T	Sig.	Decision
	B	Std. Error			
(Constant)	11,423	4,549	0,511	0,014	
Human Resources Competence	-0,194	0,098	-0,005	0,048	Supported
Time Budget Pressure	0,224	0,129	1,740	0,085	Not Supported
Facilities and infrastructure	0,470	0,141	3,342	0,001	Supported
Internal Control System	0,189	0,069	2,736	0,007	Supported
Quality Probability Audit	0,233	0,089	2,624	0,010	Supported
Dependent Variables:	<i>Fraud Detection</i>				
n	100				
R Squared	0,517				
Adjusted R Squared	0,491				
F Statistic	20,115				
Prob. (F-Statistic)	0,000 ^b				

Discussion

Based on the summary of the results of the regression model test output shown in Table 7, the adjusted R-square value is 0.491. This means that 49.1% of the auditor's ability to detect fraud can be explained by variations in the independent variables. Meanwhile, the probability (F-statistic) shows a value of 0.000 (Prob. F-statistic < 0.05). Therefore, the decisions taken are all independent variables together or there is at least one independent variable that has a significant influence on the dependent variable. Furthermore, hypothesis 1 (H1) is stated to be supported because it is significant at the 5% level, which means that HR competence has an effect on fraud detection. Hypothesis 2 shows a significance value > 0.05, which means that there is no effect between time budget pressure and fraud detection. Furthermore, hypotheses 2, 3, and 4 each with a coefficient value of 0.141, 0.069, and 0.089 and a significance < 0.05 which proves the facilities and infrastructure, the internal control system; and the quality of the probability audit has a positive effect on fraud detection.

Effect of Human Resource Competence on fraud detection

Testing the first hypothesis (H1) provides empirical evidence that human resource competence has a negative effect on fraud detection. That is, the competence of an auditor becomes an important factor in detecting fraud. Based on the data on filling out the questionnaire, the auditor has also attended a lot of training and often carries out assignments which will certainly increase the experience and improve the quality of the audit. The more experience the auditor has, the greater the auditor's competence in overcoming problems in auditing. Therefore, HR is a key supporting factor for the implementation of a probability audit (Ramadhan & Arifin, 2019). The experience of an auditor is obtained through the number of assignments or audit practices carried out, as well as how long he has been in the profession as an auditor so that skills become honed over time. This is able to make the auditor more sensitive and able to see any irregularities that might lead to fraud (Anggriawan, 2014). This is supported by Suryanto et al., (2017), that experienced auditors will also have a better understanding of the causes of errors that occur, whether purely human errors that are not intentional or intentional errors which mean fraud. Meanwhile, if the auditor does not have sufficient competence in the field of auditing, has not had many assignments, or is even new to the world of auditing, they will have difficulty finding irregularities or indications of fraud in the financial statements presented and in the audit evidence obtained. The results of this study are in line with research conducted by Arfiana (2019), Rahmawati and Halmawati (2020), and Arsendy et al., (2017) that auditor competence has a positive effect on the detection of fraudulent acts. With the findings of this study, the implication for the office of the Inspectorate is to choose a strategy

in the form of improving the quality of HR competence of auditors. Various efforts can be made, namely involving auditors in various workshops, courses, training, and special audit certification exams.

Effect of Time Budget Pressure on fraud detection

Furthermore, hypothesis 2 cannot be supported, which means that time budget pressure does not affect the auditor's ability to detect fraud. The results of this study are in line with the findings Pangestika et al. (2014) which show that there is no relationship between time budget pressure and the auditor's ability to detect fraud. However, this is in contrast to several previous studies conducted by Indriyani and Hakim (2021), Arsendy et al. (2017), and Anggriawan (2014). Thus, the time budget pressure does not affect the success or failure of the auditor in detecting fraud because the auditor has been given a time budget that is in accordance with the scope of the audit assigned to him. According to Soenanto and Pesudo (2020) and Anggriawan (2014), the time pressure faced by the auditor will be responded in two ways, namely functional and dysfunctional. The functional type leads to the behavior of auditors who actually work better and use the time as much as possible so that the audit quality can be maintained. Meanwhile, the dysfunctional type is the auditor's behavior that causes a decrease in audit quality because the auditor prioritizes tasks so that they are more likely to miss audit evidence that leads to fraud cues. The results of this study indicate that auditors are more inclined to the functional type. Thus, the results of this study have implications for how the Inspectorate prepares its auditors to be able to deal with time pressure when carrying out assignments so that their ability to detect irregularities is maintained. The existence of relevant guidelines prior to conducting an audit assignment will greatly assist the process of implementing a probability audit.

Effect of Facilities and Infrastructure on fraud detection

Another factor that is proven to be able to support the auditor in carrying out his duties is the availability of facilities and infrastructure used to achieve the organization's vision and mission. The standardization of local government work facilities and infrastructure is regulated in the Minister of Home Affairs Regulation Number 7 of 2006 because it is an important factor in supporting the implementation of governance and development in the regions. The results of the study indicate that the auditor can carry out work activities well because the infrastructure in the form of buildings, work spaces, and work equipment are in accordance with the needs. This is considered by the auditor to support the fraud detection process during the probability audit process. That is, if good facilities and infrastructure are not available then the achievement of the expected results will not be in accordance with the plan. The results of this study are in line with several previous studies which found that if the availability of work infrastructure increases, it will be followed by an increase in the quality of work (Erni et al., 2018; Thenikusuma & Muis, 2019). However, the results of this study are not in accordance with the findings of (Sartika et al., 2015) which states that there is no relationship positive between the ability to detect fraud and the availability of facilities and infrastructure. Based on the results of the research test, the implication is that local governments must strive to obtain good and fraud-free probity audit results, namely by providing supporting facilities and infrastructure so that auditors can work by prioritizing effectiveness and efficiency. The fulfillment of maximum facilities and infrastructure will encourage the implementation of probity audits in local governments in an honest, transparent, open manner and avoid fraud.

Effect of Internal Control System on fraud detection

Testing of the internal control system (SPI) variable shows that there is a positive effect of the SPI on the ability of auditors at the Dompu Regency Inspectorate to detect fraud. This is evident

because according to the auditors, the SPI structure that is owned already includes a framework for planning, implementing, controlling, and supervising in achieving the objectives. In addition, procedures for effective monitoring activities on the implementation of internal control, both routine and special, are available. The auditor also revealed that the availability of a formal documentation system for monitoring procedures can improve the ability to detect fraud. This indicates that the SPI that is carried out properly and correctly will guarantee that all government leaders and employees have carried out activities in the inspectorate honestly and followed the applicable rules. Thus, financial management including the procurement of goods and services that are more effective, efficient, transparent and accountable will be achieved and can avoid cases of fraud that are detrimental to the state. Therefore, the better the SPI, the better the auditor's performance in detecting fraud and can produce quality reporting. Firmansyah and Sinambela (2020), Sambuaga et al. (2020), and Jannah and Pratono (2021) found that SPI had an effect on reporting quality. Therefore, based on these results, local governments must improve the effectiveness of the internal control system, one of which can be done is to provide freedom for internal auditors to carry out supervision and provide recommendations related to audit reports.

Effect of Probity Audit Quality on Fraud Detection

The fifth hypothesis shows that the quality of probity audit has a positive influence on fraud detection. Good probity audit quality is proven to have an effect on fraud detection. Audit quality in general means the possibility of the auditor to detect and report material misstatements contained in the client's financial statements or accounting system (Saadah, 2018). According to the Probity Audit Guidelines for the Procurement of Goods and Services for Government Internal Supervisory Apparatus (APIP) number PER-362/K/D4/2012 an auditor who carries out a probity audit must be authorized to fully access all documents, observe meetings, and make visits. Field to obtain relevant evidence. Therefore, a probability audit carried out according to the correct stages will make fraud detection easier. That is, the better the quality of the probity audit, the better the detection of fraud will be. Based on this, the inspectorate must be able to guarantee the quality of the audit results so that they can be trusted and used by various stakeholders in making the best decisions.

Conclusion

This study aims to examine the determinants that affect the auditor's ability to detect fraud in the probability audit process. Based on the results of testing the data, it can be concluded that the competence of human resources has a positive effect on the auditor's ability to detect fraud. That is, the higher the competence and the amount of work experience an auditor has, the auditor's ability to detect fraud is also getting better. Furthermore, time budget pressure was proven to have no negative effect on the auditor's ability to detect fraud. This shows that auditors tend to be functional types that actually work better and can maximize time so that audit quality can be maintained even under pressure. In addition, the availability of facilities and infrastructure will support the implementation of governance and development in the regions. The existence of adequate facilities and infrastructure can support the performance of the inspectorate as well as support the auditors in carrying out their work. In line with that, a well-implemented internal control system (SPI) will result in the implementation of activities by all government leaders and employees to be carried out optimally and following the rules. Therefore, the better the implementation of SPI in the Inspectorate, the better the auditor's performance in detecting fraud will be. The last factor that can support the auditor's ability to detect fraud is the quality of the probability audit. Probity audits carried out according to the correct stages will make fraud detection better.

This study has several limitations that might affect the results of the research achieved, namely the distribution of questionnaires was carried out during quite busy times for respondents and using Google forms to avoid direct interaction with many parties during the Covid-19 pandemic. However, this is an obstacle because the researcher cannot explain directly about the purpose of distributing the questionnaire, so that some respondents may ignore and do not take the time to fill out the online questionnaire. Therefore, based on the limitations experienced by the researcher, it is better for further research to distribute questionnaires when the respondents are not in busy periods, so that the number of respondents becomes more and can expand the scope of the research sample so that the research results can be generalized more broadly. In addition, according to several studies, it has been proven that e-procurement has successfully played a role in preventing fraud in the procurement of goods and services. This indicates that by utilizing the e-procurement system, loopholes in fraud that occur in the procurement process of goods and services can be prevented. Therefore, the use of e-procurement should be further improved for the Dompu district government.

Acknowledgements

Ministry of Research, Technology and Higher Education (Kemenristekdikti) which has become funding support for the implementation of novice lecturer research (PDP) in 2021.

References

- Abdallah, A., Maarof, M. A., & Zainal, A. (2016). Fraud detection system: A survey. *Journal of Network and Computer Applications*, 68, 90–113. <https://doi.org/10.1016/j.jnca.2016.04.007>
- Anggriawan, E. F. (2014). Pengaruh pengalaman kerja, skeptisisme profesional, dan tekanan waktu terhadap kemampuan mendeteksi fraud (studi empiris pada Kantor Akuntan Publik di DIY). *Jurnal Nominal*, 3(2), 101–116.
- Arfiana. (2019). Pengaruh pengalaman kerja, religiusitas, dan skeptisme profesional terhadap kemampuan auditor internal dalam mendeteksi kecurangan (studi pada kantor inspektorat kabupaten Buton Tengah dan Kabupaten Buton Selatan). *Jurnal Akademik Pendidikan Ekonomi*, 6(1), 99–106.
- Arsendy, M. T., Anugerah, R., & Diyanto, V. (2017). Pengaruh pengalaman audit, skeptisme profesional, reg flags, dan tekanan anggaran waktu terhadap kemampuan auditor dalam mendeteksi kecurangan (studi empiris Pada KAP di DKI Jakarta). *Jurnal Online Mahasiswa Fakultas Ekonomi*, 4(1), 1096–1107.
- Bernstein, R., Buse, K., & Bilimoria, D. (2016). Revisiting agency and stewardship theories perspectives from nonprofit board chairs and CEOs. *Nonprofit Management and Leadership*, 26(4), 489–498. <https://doi.org/10.1002/nml.21199>
- BPKP. (2008). Pelaksanaan Raker Pusdiklatwas BPKP tahun 2008. *Pusdiklatwas BPKP*.
- Peraturan Kepala Pengawasan Keuangan dan Pembangunan Nomor: PER-362/K/D4/2012 tentang Pedoman Probity Audit Pengadaan Barang/Jasa Pemerintah bagi Aparat Pengawasan Intern Pemerintah (APIP), 1 (2012).
- Cahyani, A. N., & Ngumar, S. (2018). Pengaruh pengalaman kerja, independensi dan kompetensi terhadap kualitas audit. *Jurnal Ilmu Dan Riset Akuntansi*, 7(1), 1–16.
- Erni, Gunawan, & Hasmin. (2018). The effect of implementation regional financial accounting system , human resource competency and infrastructure facilities to the quality of financial report at social agency Bantaeng Regency. *Journal of Management*, 1(2), 131–148.

- Fadhilah, H. (2018). The influence of professional skepticism and time budget pressure of auditor's ability to detect fraudulent financial reporting (survey on senior auditor in Big Four firms). *International Journal of Business, Economics and Law*, 16(1), 53–58.
- Firmansyah, I., & Sinambela, R. T. (2020). Pengaruh sistem pengendalian internal terhadap kualitas laporan keuangan pada bada pengelolaan keuangan dan aset daerah provinsi Jawa Barat. *Logistic And Accounting Development Journal*, 1(1), 1–11. <https://doi.org/https://doi.org/10.47491/landjournal.v1i1.557>
- Ghozali, I. (2016). *Aplikasi Analisis Multivariate Dengan Program IBM SPSS 23* (8th ed.). Badan Penerbit Universitas Diponegoro.
- Glinkowska, B., & Kaczmarek, B. (2015). Classical and modern concepts of corporate governance (Stewardship Theory and Agency Theory). *Management*, 19(2), 84–92.
- Gudono. (2014). *Teori organisasi*. Andi.
- Hamdani, R., & Albar, A. R. (2016). Internal controls in fraud prevention effort: A case study. *Jurnal Akuntansi & Auditing Indonesia*, 20(2), 127–135. <https://doi.org/10.20885/jaai.vol20.iss2.art5>
- Hamdani, R., Rahimah, I., & Hafiz, M. S. (2020). Exploring the Professionalism and Dysfunctional Behavior of Public Accountants on Audit Quality. *Review of Integrative Business and Economics Research*, 9(3), 9– 19.
- Himawan, F. A., & Wijanarti, R. S. (2020). Analisis pengaruh fraud pentagon terhadap pendeteksian kecurangan laporan keuangan pada perusahaan manufaktur yang terdaftar di BEI tahun 2014 - 2018. *Jurnal Manajemen Bisnis*, 23(2), 137–154.
- ICW. (2020). Laporan Pemantauan Tren Penindakan Kasus Korupsi Semester I 2020. In *Indonesia Corruption Watch*.
- Indriyani, S., & Hakim, L. (2021). Pengaruh pengalaman audit, skeptisme profesional dan time pressure terhadap kemampuan auditor mendeteksi fraud. *Jurnal Akuntansi Dan Governance*, 1(1), 113–120.
- Jannah, F., & Pratono, R. (2021). Pengaruh gender , tipe kepribadian , tingkat pendidikan , dan pengalaman audit terhadap skeptisme auditor internal pemerintah (studi empiris pada inspektorat provinsi Jawa Timur). *Economie*, 2(2), 158–177.
- Jusup, A. H. (2014). *Auditing (Pengauditan Berbasis ISA)* (2nd ed.). Sekolah Tinggi Ilmu Ekonomi YKPN.
- Kang, M., Lee, H.-Y., Son, M., & Stein, M. (2016). The association between human resource investment by audit firms and their audit quality. *Asia-Pacific Journal of Accounting & Economics*, 24(4), 1–23. <https://doi.org/10.1080/16081625.2016.1214605>
- Kesuma, I. B. G. P. W., & Dwirandra, A. A. N. B. (2019). Professional commitments and pressure of obedience in mediating on the effect of time budget pressure in quality audits. *International Research Journal of Engineering, IT & Scientific Research*, 5(1), 27–38. <https://doi.org/10.21744/irjeis.v5n1.587>
- Mahendra, K. Y., Erna Trisna Dewi, A. A. ., & Rini, G. A. I. S. (2021). Pengaruh audit internal dan efektivitas pengendalian internal terhadap pencegahan kecurangan (fraud) pada bank BUMN di Denpasar. *Jurnal Riset Akuntansi Warmadewa*, 2(1), 1–4. <https://doi.org/10.22225/jraw.2.1.2904.1-4>
- Matthew, K., & Patrick, K. (2013). Value for money auditing and audit evidence from a procurement perspective: A conceptual paper. *International Journal of Advances in Management*

and Economics, 2(5), 115–124.

- Muda, I., Wardani, D. Y., Erlina, Maksum, A., Lubis, A. F., Bukit, R., & Abubakar, E. (2017). The influence of human resources competency and the use of information technology on the quality of local government financial report with regional accounting system as an intervening. *Journal of Theoretical and Applied Information Technology*, 95(20), 5552–5561.
- Nurjanah, I. B., & Kartika, A. (2016). Pengaruh kompetensi, independensi, etika, pengalaman auditor, skeptisme profesional auditor, objektivitas dan integritas terhadap kualitas audit. *Dinamika Akuntansi, Keuangan Dan Perbankan*, 5(2), 123–135.
- Pangestika, W., Taufik, T., & Silfi, A. (2014). Pengaruh keahlian profesional, independensi, dan tekanan anggaran waktu terhadap pendeteksian kecurangan (studi empiris pada Badan Pemeriksa Keuangan Perwakilan Provinsi Riau). *Jurnal Online Mahasiswa Fakultas Ekonomi*, 1(2), 1–15.
- Peraturan Presiden Republik Indonesia Nomor 54 Tahun 2010 tentang Pengadaan Barang/Jasa Pemerintah, 1 (2010).
- Primahadi, H., & Utami, N. A. (2017). Analisis penerapan probity audit dalam proses pengadaan barang/jasa pada Kementerian Pekerjaan Umum dan Perumahan Rakyat. *Jurnal Auditor*, 10(19), 1–13.
- Primahadi, H., & Yudianti, W. S. (2015). Analisis perbedaan tingkat penyimpangan pengadaan barang/jasa pemerintah pada instansi yang menerapkan dan tidak menerapkan probity audit. *Jurnal Auditor*, 8(16), 7–24.
- Priyanto, A., & Aryati, T. (2019). Analisis pengaruh budaya organisasi dan sistem pengendalian internal terhadap pendeteksian dan pencegahan fraud. *Jurnal Informasi, Perpajakan, Akuntansi, Dan Keuangan Publik*, 11(2), 89–104. <https://doi.org/10.25105/jipak.v11i2.4571>
- Putri, D. M. (2017). *Analisis Implementasi Probity Audit Dalam Pencegahan dan Pendeteksian Fraud Pengadaan Barang dan Jasa di Universitas Gadjah Mada*. Universitas Gadjah Mada.
- Putu, I. K. S., Rasmini, N. K., Budiarta, I. K., & Widanaputra, A. A. G. P. (2020). The mediating effect of auditor dysfunctional behavior on machiavellian character and time budget pressure of audit quality. *Accounting*, 6(6), 1093–1102. <https://doi.org/10.5267/j.ac.2020.7.009>
- Rahmawati, P., & Halmawati. (2020). Pengaruh locus of control dan tekanan anggaran waktu terhadap perilaku disfungsi auditor: studi empiris pada kantor akuntan publik di kota Padang. *Wahana Riset Akuntansi*, 8(1), 35–49. <https://doi.org/10.24036/wra.v8i1.109102>
- Ramadhan, M. S., & Arifin, J. (2019). Efektivitas probity audit dalam mencegah kecurangan pengadaan barang dan jasa. *Jurnal Akuntansi Multiparadigma*, 10(3), 550–568. <https://doi.org/10.21776/ub.jamal.2019.10.3.32>
- Rosiana, P., Putra, I. M., & Setiawan, Y. A. (2019). Pengaruh kompetensi auditor independen dan tekanan anggaran waktu terhadap pendeteksian fraud. *Jurnal Manajemen Strategi Dan Aplikasi Bisnis*, 2(1), 45–52. <https://doi.org/10.36407/jmsab.v2i1.47>
- Saadah, N. (2018). Pengaruh kualitas audit terhadap pengungkapan kecurangan laporan keuangan perusahaan. *Jurnal Ekonomi Dan Bisnis*, 21(1), 18–27.
- Sambuaga, F. R., Siahay, A. Z. D., & Falah, S. (2020). Pengaruh sistem pengendalian internal terhadap kualitas laporan keuangan dengan kompetensi sumber daya manusia sebagai variabel moderasi. *Jurnal Kajian Ekonomi Dan Keuangan Daerah*, 5(1), 105–124.
- Sartika, D., Zulfahridar, & Anggraini, L. (2015). Effect of application of government accounting

- standards (SAP), knowledge infrastructure facilities management and availability of the quality of local government financial statements (studies in SKPD in Kuantan Singingi). *Jurnal Online Mahasiswa Fakultas Ekonomi*, 2(2), 1–14.
- Schillemans, T. (2013). Moving beyond the clash of interests: On stewardship theory and the relationships between central government departments and public agencies. *Public Management Review*, 15(4), 541–562.
- Segal, L., & Lehrer, M. (2012). The institutionalization of stewardship: theory, propositions, and insights from change in the Edmonton Public Schools. *Organization Studies*, 33(2), 169–201.
- Soenanto, J. M., & Pesudo, D. A. A. (2020). Pengalaman kerja, skeptisme profesional, tekanan waktu dan pendeteksi fraud (studi pada BPKP Jawa Tengah). *Jurnal Ilmu Sosial Dan Humaniora*, 9(1), 47–56. <https://doi.org/10.23887/jish-undiksha.v9i1.24222>
- Surfeliya, F., Andreas, & Yusralaini. (2014). Professional influence skeptisisme, competention, ,audit situation, audit ethics, experience and expertise make an audit of to accuracy of audit opinion by auditor BPK. *Jurnal Online Mahasiswa Fakultas Ekonomi*, 1(2), 1–15.
- Suryanto, R., Indriyani, Y., & Sofyani, H. (2017). Determinan kemampuan auditor dalam mendeteksi kecurangan. *Jurnal Akuntansi Dan Investasi*, 18(1), 102–118. <https://doi.org/10.18196/jai.18163>
- Thenikusuma, K., & Muis, N. (2019). The effect of implementation regional financial accounting system, human resource competency and infrastructure facilities to the quality of financial report. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.3313401>
- Umar, H., Usman, S., & Purba, R. B. R. (2018). The influence of internal control and competence of human resources on village fund management and the implications on the quality of village financial reports. *International Journal of Civil Engineering and Technology*, 9(7), 1526–1531.
- Wahyuni, N., Boki, Z., & Badu, R. S. (2020). Pengaruh due professional care auditor dan tekanan anggaran waktu terhadap kualitas audit. *Jambura Accounting Review*, 1(2), 84–96. <https://doi.org/https://doi.org/10.37905/jar.v1i2.13>
- Yasmin, A., Bakhar, M., & Karunia, A. (2021). Pengendalian internal dan kepuasan kerja terhadap kecurangan pengadaan barang usaha retail. *Fokus Bisnis: Media Pengkajian Manajemen Dan Akuntansi*, 20(1), 92–99. <https://doi.org/10.32639/fokusbisnis.v19i2.789>
- Yuara, S., Ibrahim, R., & Diantimala, Y. (2019). Pengaruh sikap skeptisme profesional auditor, kompetensi bukti audit dan tekanan waktu terhadap pendeteksian kecurangan pada inspektorat kabupaten Bener Meriah. *Jurnal Perspektif Ekonomi Darussalam*, 4(1), 69–81. <https://doi.org/10.24815/jped.v4i1.10924>