

AUDITORS' FRAUD DETECTION EFFECTIVENESS: THE IMPACT OF WORK EXPERIENCE, PROFESSIONAL SKEPTICISM, AND TIME PRESSURE

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ABSTRACT

This study analyzes how work experience, professional skepticism, and time pressure influence auditors' fraud detection effectiveness, using attribution theory as the conceptual framework. Data were collected from 100 auditors at Public Accounting Firms in Semarang, Central Java, through purposive sampling and analyzed using multiple linear regression in two models. The results show that work experience and professional skepticism significantly improve fraud detection effectiveness, while time pressure has neither a significant direct effect nor a moderating role. These findings indicate that internal auditor attributes contribute more to judgment quality than time-related pressures. Practically, audit firms can enhance detection performance by strengthening experiential learning and skepticism-focused training through mentoring and task rotation. This study also clarifies mixed evidence on time pressure and reinforces the importance of internal cognitive factors in fraud detection.

Keywords: Auditor; Fraud Detection Effectiveness; Professional Skepticism; Time Pressure; Work Experience

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Jurnal Akuntansi Universitas Jember

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1. INTRODUCTION

Big corporate frauds in Indonesia, including Jiwasraya and Asabri, have caused substantial financial losses and eroded public trust, showing that fraud reflects systemic governance failure rather than technical accounting mistakes (Suwarno et al., 2020). These cases underscore the need to understand factors that shape auditors' fraud detection effectiveness (Mokoagouw et al., 2018; Prameswari et al., 2022). Auditors function as key accountability agents and play a central role in preventing and detecting fraud (Salsabil, 2020; Johannis & Maria, 2025; Ndina & Maria, 2025). Their effectiveness is shaped not only by audit procedures but also by internal attributes such as work experience and professional skepticism. Prior studies report that experience and skepticism enhance fraud detection (Anggriawan, 2014; Laitupa & Hehanussa, 2020; Nazizah et al., 2021; Hamdiah et al., 2023), although other research finds insignificant

effects (Muntasir & Maryasih, 2021; Gunawan et al., 2022; Riskiani et al., 2024; Sinaga et al., 2024). These inconsistencies suggest that experience and skepticism are mediated by contextual conditions that shape how auditors apply their judgement in practice.

Time pressure is one the context variables that might impact the quality of judgments. According to attribution theory, human behavior results from the interplay between personal dispositions and external influences (Heider, 1958; Kelley, 1973). In auditing, time pressure is an external factor that can diminish or clarify the cognitive abilities of the auditor (Baer & Oldham, 2006). Empirical evidence shows that heavy time budget pressure can reduce audit quality and fraud detection (DeZoort & Lord, 1997; Braun, 2000; Erawan & Sukartha, 2018; Nehme et al., 2022), although moderate pressure may improve focus. Findings remain mixed (Wahidahwati & Asyik, 2022; Khulsum et al., 2025; Khairunnisa et al. (2025), indicating the need for further examination within Indonesia's high-workload and deadline-driven environment.

Addressing these gaps, this study replicates and extends Anggriawan (2014) by incorporating time pressure as a moderating variable grounded in attribution theory. The study examines whether situational stress alters how auditors' experience and skepticism translate into fraud detection. This research offers three contributions. First, it advances theoretical understanding by applying attribution theory to explain the interaction between personal and situational factors in audit judgment. Second, it provides empirical evidence from Indonesian auditors, contributing to cross-context comparisons of audit behavior under pressure. Third, it offers practical implications for accounting firms and regulators, emphasizing that fraud detection can be improved by strengthening experience-based learning and mentoring while managing workloads and deadlines effectively.

2. LITERATURE REVIEW

Attribution Theory

Attribution theory, which originated from Heider (1958) and was later expanded by Kelley (1973), discusses how people explain the causes of their actions. The theory distinguishes between internal factors, such as a person's knowledge, habits, or attitudes, and external factors, including pressures or situations that influence how someone behaves. In the auditing field, this idea is useful for understanding how auditors reach judgements, especially when they must assess fraud risk under different working conditions. Several behavioral-accounting studies also show that these two sources of attributions can appear together and shape the way auditors respond to evidence (Andiola et al., 2019; Wahidahwati & Asyik, 2022)

In practice, an auditor's work experience and professional skepticism represent the internal side of attribution. Both shape how auditors read documents, question information, and make sense of irregularities they find. Time pressure, by contrast, comes from the external side. When deadlines are tight, auditors may change the way they process information. Some rely more on fast judgement, which is not always accurate, while others may lose part of their skepticism because they must complete the work quickly. Under normal or moderate conditions, however, experience and skepticism may strengthen each other and help auditors stay alert.

This study uses attribution theory to connect these ideas. Fraud detection effectiveness is viewed as the result of how internal traits, experience and skepticism, interact within an external situation, in this case time pressures (Muslimin et al., 2022). The theory also provides the logic for treating time pressure as a moderating variable. In

simple terms, the question is whether auditors' internal qualities remain strong, or become weakened, once they face the kinds of time demands commons in audit engagements.

Work Experience in Fraud Detection Skills

In attribution theory, work experience is seen as an internal factor that influences how auditors read and interpret audit evidence. Auditors involved in many engagements tend to develop a wider range of thinking patterns. As a result, they often notice unusual transactions or signs of fraud more quickly. Several studies support this idea and show that experience improves analytical judgement and overall detection accuracy (Anggriawan, 2014; Laitupa & Hehanussa, 2020; Rahim et al., 2023). In contrast, auditors without much experience often have difficulty telling normal variations from genuine red flags. Because of this, both the theoretical framework and existing research consistently indicate that more experienced auditors are generally better at spotting potential fraud.

H₁: Work experience positively affects auditors' fraud detection effectiveness.

Professional Skepticism Regarding the Ability to Detect Fraud

Within the lens of attribution theory, professional skepticism is seen as an internal characteristic that shapes how auditors react when facing unclear or incomplete information. Instead of accepting what client say at face value, auditors with a skeptical mindset tend to pause, rethink, and look for something that can confirm or contradicts the initial claim. They may ask extra questions or search for documents that support the story being presented. Earlier behavioral-audit studies point out that this habit generally reduces mistakes or bias judgements (Nazizah et al., 2021; Hamdiah et al., 2023; Nelson, 2009). When skepticism is active, auditors usually stay more alert and consider other possible explanations rather than sticking to the first one that seems good enough.

H₂: Professional skepticism positively affects auditors' fraud detection effectiveness.

Time Pressure as a Moderating Variable

Attribution theory (Heider, 1958; Kelley, 1973) suggests that person's judgements arise from a blend of personal tendencies and situational influences. In auditing, time pressure represents one of those situational forces. It shapes how auditors use whatever cognitive resources they already have. When deadlines become unusually tight, many auditors shift toward quicker judgement because they must keep moving, and this sometimes reduces the benefit they gain from experience or skepticism (DeZoort & Lord, 1997; Nehme et al., 2022). When the pressure is not too heavy, however, it can have a different effect. Some auditors report that a moderate level of pressure helps them maintain focus as long as their workload and mental demands stay manageable (Baer & Oldham, 2006).

Previous studies do not agree on whether time pressure consistently affect audit behavior. Several studies show that too much pressure lowers audit quality (Khulsum et al., 2025), but others find that pressure does not change the outcome in any meaningful way (Khairunnisa et al, 2025). Because the findings conflict, the real question becomes whether time pressure changes how well experience and skepticism work in detecting fraud. This study follows that line of inquiry by examining whether time pressure makes those relationship stronger weaker, or leaves then unchanged.

H_{3a}: Time pressure moderates the relationship between work experience and auditors' fraud detection effectiveness.

H3b: Time pressure moderates the relationship between professional skepticism and auditors' fraud detection effectiveness.

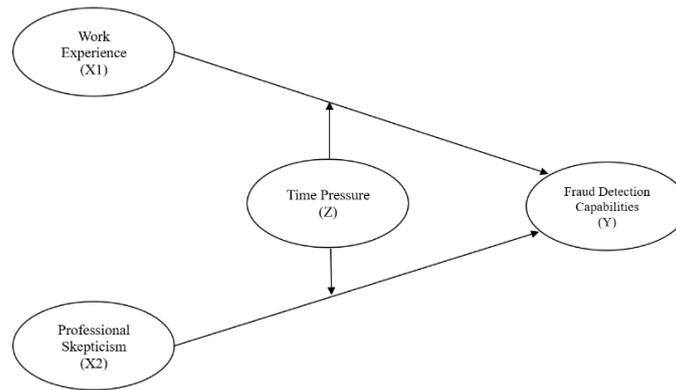


Figure 1. Conceptual Framework

3. METHOD RESEARCH

This study uses a quantitative approach to examine the effect of work experience and professional skepticism on auditors' fraud detection effectiveness, with time pressure as a moderating variable. Semarang was selected as the research location because it is as the economic center of Central Java and hosts 29 Public Accounting Firms (KAPs) with 285 active auditors. The population includes all auditors working at KAPs in Semarang. Purposive sampling was used with two criteria: (1) at least one year of audit experience, and (2) participation in at least one audit engagement in the previous year. Data collection took place from July 2024 to April 2025. Using the Slovin formula ($n = N/(1+Ne^2)$) with 5 percent margin error, the minimum required sample was 73. A total of 100 valid responses obtained.

Fraud detection effectiveness served as the dependent variable, measured as the auditor's ability to identify fraud indicators and draw evidence-based conclusion (Roy & Kuntadi, 2023). Work experience and professional skepticism were the independent variables. These two represent different aspects: experience relates to the gradual build-up of audit skills, while skepticism reflect a more critical mindset during judgment (Laitupa & Hehanussa, 2020). Time pressure was included as a moderating factor, referring to the sense of being constrained by deadlines or workload when performing audit tasks (W et al., 2022). All items were measured using five-point Likert scale ranging from 1 = strongly disagree to 5 = strongly agree, based on existing validated instrument, adapted to the study's context (Creswell & Creswell, 2018).

Before the full survey was distributed, the instruments underwent a preliminary test to verify that each item measured what it was intended to measure. Validity was assessed using the Pearson Product Moment coefficient, and all 20 items met the significance values below 0.05, indicating acceptable validity. Reliability was checked with Cronbach's Alpha. All variables met the recommended threshold: work experience (0.899), professional skepticism (0.894), time pressure (0.945), and fraud detection effectiveness (0.909). These results confirmed that all the measurement tools had stable internal consistency (Laitupa & Hehanussa, 2020).

Data analysis began with classical assumption testing, including normality, multicollinearity, and heteroscedasticity tests. The Kolmogorov-Smirnov test indicated normal residuals when the significance value exceeded 0.05. Multicollinearity was assessed using tolerance values ($>0,10$) and Variance Inflation Factor ($VIF < 10$). Heteroscedasticity was examined using a scatterplot of standardized residuals versus predicted values. After all assumptions were met, hypothesis testing was conducted using multiple linear regression across two models. The first model tested the direct effects,

while the second model employed Moderated Regression Analysis (MRA) to assess the interaction effects of time pressure on the relationships between work experience, professional skepticism, and fraud detection effectiveness.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \epsilon \dots \dots \dots (1)$$

Note: Y = fraud detection effectiveness; X₁ = work experience; X₂ = professional skepticism; β₀ = constant; β₁₋₂ = regression coefficients; ε = error

The second model tested whether time pressure moderates the relationship between work experience and professional skepticism with fraud detection effectiveness.

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + \beta_3 Z + \beta_4 (X_1 Z) + \beta_5 (X_2 Z) + \epsilon \dots \dots \dots (2)$$

Note: Z = time pressure; (X₁ Z) = interaction of professional skepticism x time pressure; (X₂ Z) = interaction of professional skepticism x time pressure; β₃ = time pressure coefficient; β₄₋₅ = moderation interaction coefficients.

Given that all variables were measured as composite score and threatened as observed data rather than latent constructs, multiple regression was chosen as the most parsimonious and theoretically appropriate method for testing both direct and moderating relationships (Hair et al., 2021).

4. RESULTS AND DISCUSSION

Respondent characteristics are presented in Table 1. This study involved 100 auditors working at Public Accounting Firms (KAPs) in Semarang. The gender composition was relatively balanced, with female auditors (52%) slightly exceeding male auditors (48%). Most respondents were between 20-29 years old (63%), followed by those aged 30-39 years (27%) and 40-49 years (10%). None were younger than 20 or older than 50. In terms of position, junior auditors formed the largest group (67%), while 33% were senior auditors. Only 2% held other roles, and none were partners. Regarding education, the majority had a bachelor’s degree (87%), and 13% had completed a master’s degree. Overall, the demographic profile indicates that respondents have sufficient academic and professional qualifications to address issues related to fraud detection effectiveness.

Table 1. Respondent Characteristics

| Characteristics | Kategori | Frequency (People) | Percentage (%) |
|----------------------------|------------------------|-----------------------|-------------------|
| Gender | Man | 48 | 48 |
| | Woman | 52 | 52 |
| Age | < 20 Years | 0 | 0 |
| | 20 – 29 Years | 63 | 63 |
| | 30 – 39 Years | 27 | 27 |
| | 40 – 49 Years | 10 | 10 |
| | ≥ 50 Years | 0 | 0 |
| Position | Partner | 0 | 0 |
| | Senior Auditor | 33 | 33 |
| | Junior Auditor | 67 | 67 |
| | Other | 2 | 2 |
| Highest Level of Education | Diploma | 0 | 0 |
| | Bachelor’s Degree (S1) | 87 | 87 |
| | Master’s Degree(S2) | 13 | 13 |
| | Strata 3 (S3) | 0 | 0 |

Source: Primary data processed, 2025

Descriptive statistics for the four main variables are summarized in Table 2. Work experience recorded the highest mean value (M = 20.11; SD = 3.755), suggesting that many respondents had been involved in multiple audit engagements. Fraud detection

effectiveness had the lowest mean (M = 19.12; SD = 4.152), indicating that practical experience does not always translate into stronger detection outcomes. Professional skepticism (M = 19.55; SD = 4.222) was relatively high, although not fully aligned with detection performance. Time pressure (M = 19.64; SD = 4.416) showed noticeable variation, reflecting differences in auditors' perceived workload and deadlines.

Table 2. Descriptive Statistics

| Variable | N | Minumum | Maximum | Average | Standard Deviation |
|-----------------------------------|-----|---------|---------|---------|--------------------|
| Work Experience (X1) | 100 | 5 | 25 | 20.11 | 3.755 |
| Professional Skepticism (X2) | 100 | 5 | 24 | 19.55 | 4.222 |
| Time Pressure (Z) | 100 | 5 | 23 | 19.64 | 4.416 |
| Fraud Detection Effectiveness (Y) | 100 | 7 | 24 | 19.12 | 4.152 |

Source: Primary data processed, 2025

Results of Classical Assumption Tests

Classical assumption were assessed before running the regression models. The Kolmogorov-Smirnov test produced an Asymp. Sig. value of 0.200 (> 0.05), indicating normally distributed residuals. VIF values for work experience (1.450), professional skepticism (1.482), and time pressure (1.051) were all below 10, with tolerance values above 0.10, confirming the absence of multicollinearity. The heteroscedasticity test, evaluated through a scatterplot betewen standardized residuals and predicted values (Figure 2), displayed a random spread without discrenible pattern, indicating homoscedastic residuals. Collectively, the model satisfied all classical assumptions.

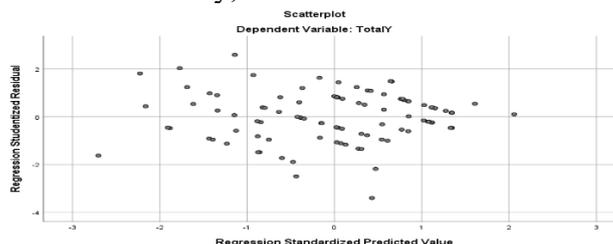


Figure 2. Scatterplot of Heteroscedasticity Test

Model 1 Test Results

Regression results for Model 1 (Table 3) indicate that both work experience (H₁) and professional skepticism (H₂) significantly influence auditors' fraud detection effectiveness. The coefficients were 0.375 (p < 0.001) for work experience and 0.462 (p < 0.001) for professional skepticism. The adjusted R² of 0.562 shows that these two internal variables explain 56.2 percent of the variation in detection effectiveness.

Table 3. Results of Model 1 Regression Test

$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$

| Variable | B | t-count | Sig, | Description |
|-------------------------|-------|---------|-------|-------------|
| Work Experience | 0.375 | 4.381 | 0.000 | Supported |
| Professional Skepticism | 0.462 | 5.398 | 0.000 | Supported |

R²: 0.571
Adjust R²: 0.562
Significance: 0.05

Source: Primary data processed, 2025

The findings support hypothesis 1, meaning that work experience strengthens auditors' fraud detection. Experienced auditors recognize irregularities more readily due to accumulated case exposure and pattern recognition skills. These results are in line with

Anggriawan (2014) and Laitupa & Hehanussa (2020), who highlight experience as an important contributor to judgement quality. Hypothesis 2 is also supported. Professional skepticism positively affects fraud detection effectiveness. Skeptical auditors are more inclined to verify information, expand procedures, and question explanations, leading to more accurate detection. This result aligns with Nelson (2009), Nazizah et al. (2021), Elfia & Nr (2022) and Hamdiah et al. (2023), who emphasize skepticism as a cognitive safeguard.

Model 2 Test Results

Model 2 (Table 4) tested whether time pressure moderates the effects of work experience and professional skepticism. The results show that the direct effect of time pressure (B = 0.183; p = 0.380) and its interaction with work experience (B = 0.020; p = 0.180) and professional skepticism (B = -0.005; p = 0.721) were not significant. Although adjusted R² increased from 0.562 to 0.723, this improvement likely reflects the additional predictors rather than meaningful moderation (Aiken & West, 1991).

Table 4. results of Regression Test Model 2 (With Moderating Variables)

$$Y = \beta_0 + \beta_1X_1 + \beta_2X_2 + \beta_3Z + \beta_4(X_1Z) + \beta_5(X_2Z) + \epsilon$$

| Variable | B | t-count | Sig, | Description |
|---|--------|---------|-------|---------------|
| Work experience (X ₁) | -0.109 | -0.401 | 0.689 | |
| Professional Skepticism (X ₂) | 0.394 | 1.393 | 0.167 | |
| Time Pressure (Z) | 0.183 | 0.882 | 0.380 | Not supported |
| X ₁ x Z | 0.020 | 1.352 | 0.180 | Not supported |
| X ₂ x Z | -0.005 | -0.358 | 0.721 | Not supported |

R²: 0.737
Adjust R²: 0.723
Significance: 0.05

Source: Primary data processed, 2025

The results indicate that H3a and H3b were not supported. This differs from research suggesting that time pressure may reduce audit quality (DeZoort & Lord, 1997; Lambert et al., 2017; Braun, 2000; Nehme et al., 2022; Samagaio et al., 2025; Khulsum et al., 2025), but aligns with recent Indonesian studies finding no moderating effect (Wahidahwati & Asyik, 2022; Khairunnisa et al., 2025). Rather than diminishing the study's contribution, the null finding provides insight into conditions under which situational pressure does not significantly alter auditors' cognitive performance. Several factors may explain this result. First, although the time pressure were reliable (α = 0.945), the concentration of responses in the mid-to-high range (M = 19.64; SD = 4.42) may have reduced variance needed to detect interaction effects (Aiken & West, 1991). Second, with a sample of 100 respondents, the power to detect small interactions effects may be limited. Third, consistent with the challenge-hindrane model (Baer & Oldham, 2006), time pressure may operate nonlinearly; moderate pressure may enhance focus, while excessive pressure diminishes it, an effect not modeled here.

Indonesian auditing may also require consideration of contextual factors. Layered reviews and hierarchical team structures help preserve the quality of judgment even under pressing deadlines. Another safety measure is adherence to regulations by the Financial Service Authority (OJK) and the Public Accountant Examination Standards (SPAP). Additionally, the increasing use of audit software improves workflow efficiency, which reduces the effect of workload pressure on fraud detection capabilities. These results theoretically corroborate Nelson (2009) assertion that professional skepticism is reasonably stable cognitive mechanism. They also expand attribution theory by showing

conditions under which internal auditor attributes (experience and skepticism) remain influential despite external pressure. The results suggest that to improve fraud detection, we need to foster skepticism and provide mentoring based on experience and expertise. We should also maintain balanced workloads and strong supervisory structures.

5. CONCLUSION

This research examined the impact of work experience, professional skepticism, and time pressure on auditors' effectiveness in detecting fraud. It was also found that experience increases auditors' skill at irregularity detection, while professional skepticism makes them feel more critical toward information. Time pressure, however, did not affect detection rate directly or as a moderator. This suggests that auditors rely more on their internal cognitive processes, irrespective of workload demands. The results also provide support for the attribution theory, that behavior reflects internal as well as external causes, though the internal attribution tend to be predominant in this context. They explain why individual results of prior studies vary and highlight the importance of structured review systems regulatory safeguards, and audit technology in mitigating deadline pressure. In practice, audit firms may enhance the effectiveness of fraud detection by enhancing experience-based learning, mentoring, and skepticism-focused training. Future research may prioritize other factors, for example independence, technical ability or client complexity. In addition, longitudinal or multi-source data might help to better understand how auditors respond to different levels of pressure.

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