Effect of Integrity, Work Experience and Compensation on Fraud Detection Through Professional Skepticism

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Abstract

This study aimed to examine the effect of integrity, work experience, and compensation on fraud detection. Then, test whether professional skepticism can mediate the relationship between integrity, work experience, and professional skepticism with fraud detection. This research was conducted at the Inspectorate of South Sulawesi Province with a sample of 49 auditors. The method of data collection is by using a list of questionnaires. In contrast, the data analysis method using the analysis of the smart-PLS. The study results found that integrity and work experience significantly affected fraud detection, while compensation did not affect fraud detection. Professional skepticism can mediate the relationship between integrity and work experience, and fraud detection. Then professional skepticism cannot mediate the relationship between compensation and fraud detection.

1 Introduction

Corruption is one form of fraud that often occurs in Indonesia. The leading cause that causes the high rate of corruption in Indonesia is weaknesses in government audits in Indonesia (Pangestika, 2014; Rahim et al., 2019). In the End of 2018 Report, Indonesian Corruption Watch (ICW) reported total State losses incurred during 2018 as many as 1,162 defendants of fraud cases with a total of 1,053 cases with the value of State losses reaching Rp. 9,26 trillion. Based on a survey conducted by Indonesian Corruption Watch (ICW) in 2018, it can be seen that fraud is more common in the government sector than in the public sector. This can be seen from the many cases of fraud, especially corruption that occurs in the government sector. Where the most institutions commit corruption crimes in the order of the district government with 170 cases with State losses of Rp. 833 M, the village government 104 cases with State losses of Rp. 1,2 T, the city government 48 cases with State losses of Rp.122 M, provincial governments 20 cases with losses of Rp. 7,9 M, SOEs 19 cases with State losses of Rp.3.1 M, ministries 15 cases with State losses of Rp.58M, BUMD 15 cases with State losses of Rp.179M, DPRD 12 cases with State losses of Rp. 30M, schools 11 cases with losses of Rp.7,5 M, and Hospitals 8 cases with State losses of Rp. 8,7 M (Dylan,2019). Fraud cases involving government officials make the general public doubt the ability of government auditors, especially the Inspectorate, to detect fraud that occurs in the

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government sector (Muslim et al., 2019). One of the government's internal controls is to form an institution tasked with conducting internal supervision in the government environment known as APIP. The Government Internal Supervision Apparatus (APIP) is a government agency formed with the task of carrying out internal supervision in the central government and local government consisting of the Financial and Development Supervisory Agency (BPKP), the Inspectorate General of the Ministry, State High Institutions, Provincial / Regency / City Inspectorate / and Internal Supervision Units in Other Government Legal Entities following The Law (Makassar Mayor Regulation Number 2/2016).

In the government environment, the institution that serves as an internal auditor is the Provincial / Regency / City Inspectorate. Provincial / Regency / City Inspectorate has the task of organizing general supervision activities of the Provincial / Regency / City Government and other duties given by the Regional Head. In the implementation of its duties, the Inspectorate is the same as the internal auditor. AIPI (2013) states that internal auditing is an independent and objective activity in the form of assurance activities and consulting activities designed to add value and improve the operation of an organization (audit). The role and function of provincial, district/city inspectorates are generally regulated in article 4 of The Minister of Home Affairs Regulation No. 64 of 2007. The article states that in carrying out the task of supervision of government affairs, provincial, district/city inspectorates have the following functions: first, the planning of supervision programs; second, the formulation of policies and surveillance facilities; and third, inspection, investigation, testing, and assessment of supervisory tasks. The Inspectorate acts as quality assurance and consulting in the supervision of all provincial / regency/city government entities. This makes the Inspectorate one of the institutions responsible for the many actions of entity disobedience to the applicable provisions found by external auditors, namely BPK (Kurniawan, 2015).

An auditor is required to have high integrity by consistently reporting every finding honestly and transparently, boldly, wisely, and responsibly in carrying out his duties because integrity is a quality that underlies public trust and a benchmark for members in testing their decisions. Sunarto (2003) states that integrity can accept unintentional mistakes and honest dissent but cannot accept the cheating of principles. Auditors must always be honest and obedient to the rules, not to add or subtract the facts found and not to accept everything in any form. Indicators used to measure integrity are honesty, courage, thoughtfulness, and auditor responsibility. It is not easy to maintain the auditor's integrity; cooperation with the object of examination that is too long and repeated can cause vulnerability to the auditor's integrity. Not to mention the various facilities provided by the examination object during the assignment can influence the auditor to be dishonest in disclosing facts that show the low integrity of the auditor so that in carrying out the examination, government auditors must always refer to the standards that have been applied in the government environment (Alim, 2007). Examiners who are assigned the task of carrying out examinations according to examination standards must know the standards of examination that can be applied to the type of examination assigned to them and must have the appropriate educational background, adequate expertise, and information to apply such knowledge in the examination carried out. Auditors who serve in the Provincial Inspectorate are expected to have adequate competence to support the quality of the auditor's work, especially in fraud detection. Auditors must have undergone sufficient technical education and training in accounting practices and auditing techniques (Mulyadi, 2011).

An auditor's experience is one of the essential factors to know an auditor's ability, especially in the detection of fraud. Experienced auditors find it easier to detect fraud than less experienced auditors. The auditor's experience can be gained through formal education, training that has been followed, or seminars that have been followed. The auditor profession requires that an auditor have extensive knowledge of auditing and technical implementation. The broader the experience of the auditor, the more skilled the auditor in doing the job and the more perfect the pattern of thinking and attitude in acting to achieve the goals that have been set (Abriyani Puspaningsih, 2004). In addition to work experience, one factor influencing an auditor's spirit in detecting fraud is compensation. Improved morale, motivation, and employee performance can be affected by proper compensation for employees. Government agencies that provide proper compensation for their employees will increase employee motivation to improve the quality of their work that can be seen from the achievements achieved by the employee. So, the greater the compensation received by government auditors will improve the quality of work of the auditor, which has an impact on motivation, performance, and ability when detecting fraud (Sari, 2018).

The low compensation given to employees will make employees unmotivated to do the job to the maximum, which affects the audit results. Proper compensation is expected so that the auditors can work optimally and professionally and not be affected by the lure that the audited party will provide. Compensation is related to the triangle fraud theory in which a person will perform rationalization actions to justify his actions. Compensation also affects the professional skepticism possessed by an auditor. Little compensation makes the auditor's professional skepticism diminish, which impacts the quality of the audit produced, making the auditor less careful of minor evidence and tend to ignore it (Fauzi, 2019). An auditor in carrying out auditor activities must not only focus on procedures in the implementation of the audit but also have an excellent professional skepticism as an attitude of constantly questioning and evaluating any evidence obtained. Do not immediately take for granted evidence and information provided by the audited party, but first ask questions to get information, evidence, and confirmation. With the excellent skepticism of an auditor, the error of material misstatements can be found, not only the fault of error but also the hidden fraud. Without applying professional skepticism, auditors will not find misstatements caused by fraud because fraud will usually be hidden by the culprit (Sugianto, 2017). The losses received by the State for fraud are currently receiving serious attention from various circles. Because this will affect public confidence in the state organizers, in this case, the government. In article 1, number 15 of Law No. 15 of 2016 on CPC mentioned that State / Regional losses are lack of money, securities, and tangible goods and certainly the amount due to unlawful acts both intentional and negligent. Fraud detection is to be achieved related to the government's task by combining various assumptions by using the data obtained to obtain all the evidence that leads to fraud that causes state losses. Fraud is an act committed intentionally, and it is done for personal or other purposes, and such intentional actions have caused harm to certain parties or certain agencies (Fahmi, 2008). Problems that often occur in the field of budget irregularities and deviations of accountability in some SKPD. In order to have adequate ability to detect fraud to the maximum, an auditor must have integrity, experience, and professional skepticism in carrying out their duties. Based on the description that has been explained, this study was conducted to analyze and review the influence of integrity, work experience, and compensation on fraud detection with professional skepticism as a variable modern case study in the Inspectorate of South Sulawesi province.

In this study, we used attribution to explain the causes of other people's behavior or themselves. Attribution is the process by which people conclude factors that influence the behavior of others (Dervish, 2018). According to Fritz Heider, attribution theory is a theory that explains a person's behavior (Luthans, 2006). Attribution theory helps explain the understanding of a person's reaction to events around them by knowing their reasons for the events experienced. Internal and external attribution has been expressed to affect the evaluation of individual performance, for example, determining how superiors treat their subordinates and affect the attitude and satisfaction of individuals towards work. Everyone will be different if they feel more of his internal attributes than his external ones (Fritz Heider, 1958). Attribution theory develops the concept of different ways of human judgment, depending on the meaning associated with a particular behavior. Attribution theory is used to explain an individual's influence, integrity, work experience, compensation, and professional skepticism in carrying out his or her duties and responsibilities. With high integrity, an auditor will state the facts as they are and honestly without anything to hide. In addition, an auditor with work experience must be able to formulate his opinion well. The auditor's experience will be more adept at detecting irregularities caused by error, either because of something intentional or because of fraud. Auditors with much experience can detect errors or fraud in financial statements and explain their findings accurately than auditors with less experience (Libby &Frederick, 1990). To increase the spirit of the auditor's work must be needed adequate compensation so that the auditor can carry out his duties to the maximum without being affected by the lure that may interfere with his integrity. The auditor should also use his or her skills to contain considerations and use his skepticism to obtain and evaluate adequate evidence to provide appropriate and impartial recommendations. To achieve the expected results, experience also affects a person's behavior and further affects the audit quality. In this study, researchers used attribution theory because they will conduct empirical studies to determine the factors that influence auditors against fraud detection, especially in the personal characteristics of the auditor itself. Personal characteristics are one of the determinants of how an auditor can detect fraud because it is an internal factor that encourages a person to perform an activity.

Attitude and behavior theory developed by Triandis (1980) states that a person's behavior is determined by

attitudes related to what people want to do and consists of beliefs about the consequences of doing a behavior, social rules related to what they think they are, and habits related to what they used to do (Ramantha, 2013). Attitude and behavior theory can influence auditors to manage their factors to be able to act honestly, impartially on a particular interest, reason, survive even in a state of distress, behave ethically by always heeding the norms of the profession and moral norms that apply that will later influence the auditor in taking reasonable opinions (Ramantha, 2013). Attitudes and behaviors are often said to be closely related. Attitude is not behavior, but attitude presents a preparedness for actions that lead to behavior, so attitude is a vehicle in guiding behavior (Arfan, 2010). The results also showed a strong relationship between attitudes and behaviors (Ayuningtyas and Pamudji, 2012). This theory of attitudes and behaviors only explains attitudes that can give rise to behavior. In this study, attitude and behavioral theory can explain the independent attitude and objectivity of internal auditors towards the auditor's ability to detect fraud that occurs.

Motivation is a tendency to move, starting from the drive and ending with adjustment. Adjustment is said to satisfy motives (Handoko, 2015). Motivation is the desire to perform as a willingness to expend a high level of effort for organizational goals conditioned by that effort's ability to meet an individual need (Robbins &Judge, 2014). Motivation is a set of attitudes and values that influence individuals to achieve specific things following individual goals (Rivai, 2013). The definition of a situation heavily influences employee behavior; if the employee defines something as accurate, then the consequences become real. Some of the above understandings show that motivation is an encouragement in employees that results in an attitude to exert all abilities in achieving organizational goals to meet some individual needs.

An auditor is required to constantly increase the knowledge he has in order to be able to apply his knowledge to the maximum in practice. Integrity means being able to accept unintentional mistakes and honest dissent but not accepting cheating principles. The integrity of an auditor is a quality that increases public trust and the highest order of members of the profession in testing each decision. Sukriah et al. (2009), in their research, concluded that integrity has a positive effect on professional skepticism.

H1: Integrity has a positive and significant effect on professional skepticism.

Experience is one of the factors that influence an auditor's level of professional skepticism. Experienced auditors tend to be more skeptical compared to inexperienced auditors. The experience referred to here is the experience that an auditor has in conducting examinations. The higher the experience possessed by the auditor, the higher the skepticism of the professional auditor (Gusti and Ali: 2008).

H2: Work experience has a positive and significant effect on professional skepticism.

Compensation is one of the external factors outside the auditor's personal that influences the skepticism of the auditor's professional. Providing proper compensation will improve an auditor's performance, motivation, and achievement to produce a quality audit product. The greater the compensation received by the auditor will increase his professional skpetisme, and vice versa, small compensation tends to make auditors less skeptical and tend to ignore small things that may be significant evidence for detecting an error in the financial statements. Based on the description above, the researchers pulled the following hypothesis:

H3: Compensation has a positive and significant effect on professional skepticism

Triee Agnes and Arifuddin (2018) stated that the higher the integrity of the government's internal supervisory apparatus, the higher the ability to detect fraud. This is in line with the results of Dewi Rahmawati's research (2016) that there is a significant influence between integrity and fraud risk assessment ability. These studies are a reference for the author that integrity affects fraud detection. Based on this description, the hypothesis can be formulated as follows:

H4: Integrity has a positive and significant effect on fraud detection.

Experience in checking financial statements is one factor that affects an auditor's ability to detect fraud. To be able to meet the requirements referred to in the auditing standards, an auditor is required to have adequate education and work experience in the field of auditing because it will have an impact on the ability of an auditor in detecting errors that are material, whether the error is caused by error or due to fraud. Suraida (2005) argues that experience is the experience gained by auditors during the audit process of financial statements in terms of length of time and the number of assignments that have been handled. Hilmi's research (2011) shows that experience affects the detection of fraud. Similar results obtained in research conducted by Trisna and Aryanto (2016) showed that experience influences fraud detection. Molin and Safitri Wulandari (2018) also stated that experience and time pressures positively and significantly affect the auditor's ability to detect fraud. These studies are a reference for the author that experience affects fraud detection. Based on this description, the hypothesis can be formulated as follows:

H5: The auditor's work experience has a positive and significant effect on fraud detection.

Compensation is the return of services provided by a company or agency to its employees as a form of compensation to employees who have contributed in the form of time, energy, and thoughts to the company to achieve the company's goals. Compensation is compensation for services that the company provides to employees for work and responsibility in the hope of maximum employee performance (Suseno et al., 2014). Providing compensation following the contribution provided by an auditor will make the auditors who work more motivated to carry out their duties to the maximum to produce better audit quality. Researchers suspect that the more significant compensation auditors receive will improve their performance and ability to detect fraud based on the concept. Sari et al. research (2018) explained that compensation has a positive effect on fraud detection. Based on this description, the hypothesis can be formulated as follows:

H6: Compensation has a positive and significant effect on fraud detection.

Professional skepticism is an attitude that includes the mind that constantly questions and conducts objective evaluations of the adequacy, competence, and relevance of evidence (CPC Regulation No. 1 of 2007). The careful and careful use of professional skills allows the auditor to gain adequate confidence that the auditor's report can be qualified and free from material misstatements, either due to error or fraud (Siti kurnia: 2010). This is reinforced by the results of Fakhruddin's research et al. (2017), showing that professional skepticism influences the detection of fraud. This indicates that the higher the professional skepticism and auditor possesses will increase its ability to detect financial statement fraud. The same results in Cutria Ulmi's (2015) study showed that auditors' professional skepticism had a simultaneous or partial effect on fraud detection. Based on this description, the hypothesis can be formulated as follows:

H7: Prophetic skepticism has a positive and significant effect on fraud detection.

Integrity is an attitude based on public trust in an auditor. An auditor with integrity tends to carry out his duties honestly and report all audit findings as they are without anything being covered. Auditors who have integrity will have high professional skepticism and do not readily believe all the evidence provided, but first ask the audited party to obtain information, evidence, and confirmation and then evaluate each of the evidence to find out the truth of each evidence to make the auditor free from good errors due to fraud covered.

H8: Integrity has a positive and significant effect on the detection of fraud through professional skepticism.

Experience is the long and many tasks that the auditor has completed relating to examining financial statements. Experienced auditors will have high professional skepticism and can detect fraud more accurately than less hands-on auditors. An experienced auditor will always question any evidence received and evaluate the evidence to confirm the truth. An auditor's experience will be more adept at detecting fraud that occurs because it has known which parts are more common fraud than less experienced auditors. Training is also an essential

element to add to an auditor's experience to detect fraud.

H9: Experience positively and significantly affects fraud detection through professional skepticism.

Proper compensation for employees encourages each employee to work maximally; significant compensation will increase the professional skepticism of an auditor. With skepticism, the professional auditor will always consider everything carefully, not easily trust the evidence, but first question the evidence, confirm it and evaluate the evidence to provide adequate confidence. Based on the description can be drawn the following hypotheses:

H10: Compensation has a positive and significant effect on fraud detection through professional skepticism.
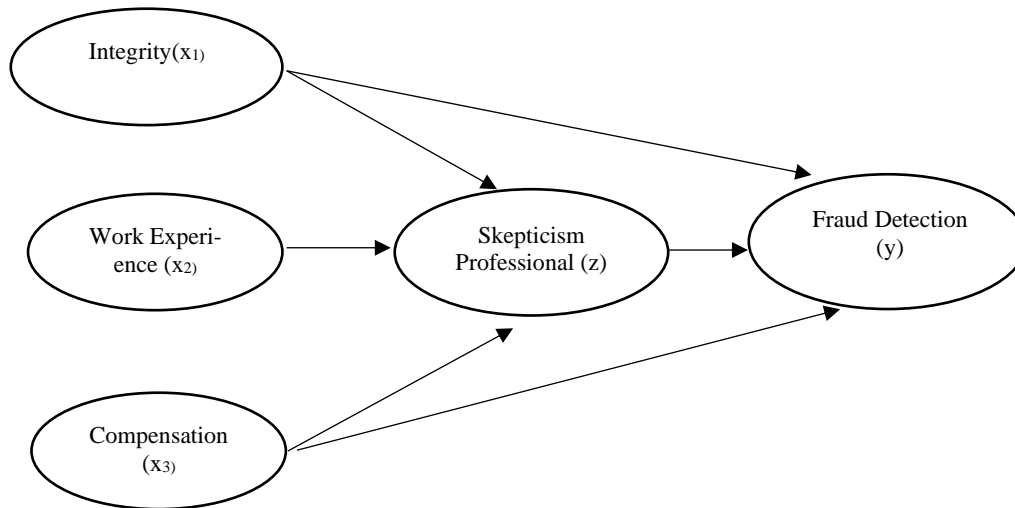

Figure 1. Research Model

3 Method

The study was conducted at the Inspectorate's Office in South Sulawesi Province. The population in this study includes the total number of auditors in the Inspectorate Office domiciled in Makassar City. Pambilansample uses the saturated sample method or sampling census, where the researcher takes all samples in the population.

Table 1. Table Criteria and number of research samples

No.	Department Level	Number (people)
1	Associate Auditor	19
2	Young Auditor	13
3	First Auditor	17
	Number (people)	**49**

The data in the study was collected using questionnaires. The answers of all respondents were measured using the Likert scale by scoring each selected answer item,   e.g., answer (Strongly Agree = 5, Agree = 4, Neutral = 3, Disagree = 2, Strongly Disagree = 1).   Data analysis in this study uses a quantitative analysis approach that adopts Partial Least Square (PLS). Partial Least Square is an analysis method that uses a random bootstrapping or doubling method where the assumption of normality will not be a problem. PLS does not require a minimum number of samples to be used in research; studies with small samples can still use PLS (Husein, 2015). The advantage of this PLS method is that data does not have to be a multivariate normal distribution, the sample size does not have to be significant, and PLS can not only be used to confirm theories

but can also be used to explain the presence or absence of relationships between latent variables. Data analysis is done in several stages of testing. The first stage is to perform descriptive statistics providing an overview or description of the data from the mean value, standard deviation, variant, maximum, minimum, sum, range, kurtosis, and skewness (distribution gap). The second stage is the outer model analysis to ensure that the instrument used is suitable for measurement (valid and reliable). Outer model analysis is done with several stages of testing such as convergent validity test, composite reliability test. The   Inner Model test describes the relationships between latent variables based on substantive theory. The structural or inner model is evaluated using the R-square coefficient of determination for dependent constructs, t-tests, and the significance of the structural path coefficients (Ghozali and Latan, 2015).

In hypothesis testing, the value analyzed is the value that exists at the p values resulting from the PLS output by comparing it with a significant level of α 0.05. If the value of P-Values < 0.05, then significant, and If the value of P-Values > 0.05, then it is not significant. The next is to conduct an indirect effect analysis test to test the hypothesis of the indirect influence of a variable that affects (exogenous) the affected variable (endogenous), which is intervening/mediated by an intervening variable. If the value of P-Values < 0.05, it is significant (the effect is indirect), meaning that the intervening variable "plays a role" in intervening/mediating the relationship of an exogenous variable to an endogenous variable. If the value of P-Values > 0.05, it is insignificant (the effect is direct), meaning that the intervening variable "plays no role" in intervening/mediating the relationship of an exogenous variable to an endogenous variable.

3 Result and Discussion

Result

This research was conducted by distributing questionnaires to research samples which are auditors at the Inspectorate office of South Sulawesi Province. The following will be presented the results of the distribution of the custodian.

Table 3. Questionnaire Distribution

Information	Sum	Percentage
Questionnaire shared	49	100,0%
Broken questionnaire	(0)	0%
Questionnaires that do not come back	(14)	28,6%
Processable questionnaires	35	71,4%

From table 3, it can be identified that respondents in this study amounted to 35 people, respondents' education was dominated by respondents with a background in S2 education as many as 28 people (80%). The remaining seven people (20%) are respondents with a background in S1 education. Adabatan is dominated by the first senior as many as 13 people (37.1%), 11 people (31.4%) are Young Auditors, and 11 people (31.4%) are Associate Auditors. Respondents with a length of work > 10 years as many as 26 people (74.3%). The remaining nine people (25.7%) were respondents with 5-10 years working length. Convergent validity is tested using outer loading. The reflexive measure is said to be high if it correlates more than 0.70 with the construct measured. However, according to Chin, 1998 (in Ghozali, 2006), early-stage research of the development of a scale measurement of loading values of 0.5 to 0.6 is considered sufficient. Data in table 4 shows that there are several indicators of the study variable that have an outer loading < 0.7. However, more indicators in variables that have outer loading > 0.7. According to chin (1998), the outer loading value between 0.5-0.6 is considered sufficient to qualify convergent validity.

Furthermore, discriminant validity testing is done to prove whether the indicator on a construct will have the most significant loading factor on the construct that it formed rather than the loading factor with another construct. Based on table 5, it can be concluded that the indicators used in this study already have a good discriminant validity in compiling the variables. Each of these things can be seen from the cross-loading value of the indicator on the variable is more significant than in other variables.

Table 4. Outer Loading

Variable	Indicator	Outer Loading
Integrity	X1.1	0,851
	X1.2	0,673
	X1.3	0,815
	X1.4	0,704
	X1.5	0,635
	X1.6	0,721
	X1.7	0,807
	X1.8	0,741
	X1.9	0,763
Work Experience (X2)	X2.1	0,753
	X2.2	0,753
	X2.3	0,789
	X2.4	0,880
	X2.5	0,806
	X2.6	0,740
Compensation (X3)	X3.1	0,803
	X3.2	0,814
	X3.3	0,833
	X3.4	0,595
	X3.5	0,615
	X3.6	0,627
	X3.7	0,753
Skeptisme Professional	Z1	0,839
	Z2	0,740
	Z3	0,752
	Z4	0,813
	Z5	0,746
	Z6	0,731
	Z7	0,746
	Z8	0,793
	Z9	0,721
	Z10	0,727
	Z11	0,846
	Z12	0,836
Fraud Detection (Y)	Y1	0,757
	Y2	0,747
	Y3	0,728
	Y4	0,724
	Y5	0,790
	Y6	0,711

A variable is said to meet composite reliability if it has a composite reliability value of >0.60. Based on table 6, it can be concluded that all the variables in this study meet the reliability composite of >0.60, so it can be said that all variables have a high-reliability value. Variables are said to have high reliability if AVE has a >0.50. The Collinearity Statistics test is used to determine the relationship between indicators. To find out if the indicator experiences multicollinearity is to know the value of VIF. If the VIF value < 5, it can be said that there is no Collinearity. If the VIF value > 5, it can be said that there is Collinearity. Here are the results of the Collinearity Statistics (VIF) test. Based on table 7, it can be concluded that all indicators in this study do not occur multicollinearity problems; this can be seen from the results of tests where all variable indicators have a value of <5.

Table 5. Cross Loading

Indicator	Variable				
	Integrity	Work Experience	Compensation	Skepticism Professional	Fraud Detection
X1.1	0,851	0,258	-0,210	0,354	0,431
X1.2	0,673	0,041	-0,317	0,215	0,268
X1.3	0,815	0,317	-0,254	0,399	0,392
X1.4	0,704	0,321	-0,279	0,454	0,445
X1.5	0,635	0,304	-0,201	0,404	0,496
X1.6	0,721	01,47	-0,242	0,172	0,353
X1.7	0,807	0,378	-0,180	0,372	0,413
X1.8	0,741	0,122	-0,019	0,286	0,300
X1.9	0,763	0,327	0,018	0,503	0,456
X2.1	0,147	0,753	0,102	0,566	0,491
X2.2	0,185	0,753	0,126	0,598	0,594
X2.3	0,220	0,789	0,251	0,555	0,652
X2.4	0,513	0,880	0,005	0,714	0,680
X2.5	0,361	0,806	0,052	0,667	0,580
X2.6	0,195	0,740	0,056	0,434	0,507
X3.1	-0,002	0,199	0,803	0,309	0,349
X3.2	-0,264	0,093	0,814	0,129	0,175
X3.3	-0,358	-0,025	0,833	0,069	0,109
X3.4	-0,218	-0,052	0,595	0,058	0,005
X3.5	-0,273	0,077	0,615	0,115	0,108
X3.6	-0,302	0,073	0,627	-0,015	0,101
X3.7	-0,308	-0,040	0,753	0,154	0,106
Z1	0,371	0,618	0,267	0,839	0,682
Z2	0,265	0,616	0,192	0,740	0,594
Z3	0,339	0,551	0,047	0,752	0,471
Z4	0,421	0,544	0,112	0,813	0,670
Z5	0,460	0,430	0,155	0,746	0,554
Z6	0,231	0,529	0,201	0,731	0,468
Z7	0,553	0,534	0,086	0,746	0,528
Z8	0,294	0,709	0,306	0,793	0,651
Z9	0,422	0,468	0,029	0,721	0,445
Z10	0,394	0,652	0,129	0,727	0,713
Z11	0,529	0,607	0,322	0,846	0,827
Z12	0,342	0,702	0,257	0,840	0,772
Y1	0,565	0,441	0,197	0,689	0,757
Y2	0,425	0,618	0,157	0,582	0,747
Y3	0,342	0,622	0,044	0,539	0,728
Y4	0,266	0,507	0,365	0,518	0,724
Y5	0,442	0,606	0,153	0,594	0,790
Y6	0,373	0,545	0,285	0,675	0,711

Table 6. Composite Reliability

Variable	Composite Reliability
Integrity	0,919
Work Experience	0,908
Compensation	0,885
Skepticism Professional	0,947
Fraud Detection	0,881

Tabel 1 Average Variance Extracted (AVE)

Variable	AVE
Integrity	0,560
Work Experience	0,621
Compensation	0,528
Skepticism Professional	0,601
Fraud Detection	0,552

Tabel 8. Collinearity Statistics

Indicator	BRIGHT
X1.1	3,226
X1.2	2,641
X1.3	3,168
X1.4	2,861
X1.5	2,535
X1.6	2,028
X1.7	2,499
X1.8	3,272
X1.9	4,294
X2.1	3,079
X2.2	2,454
X2.3	2,786
X2.4	4,480
X2.5	3,717
X2.6	2,917
X3.1	1,555
X3.2	2,233
X3.3	4,994
X3.4	2,367
X3.5	2,184
X3.6	2,028
X3.7	2,472
Z1	4,367
Z2	4,671
Z3	3,213
Z4	3,035
Z5	4,420
Z6	2,869
Z7	3,412
Z8	3,153
Z9	3,151
Z10	3,222
Z11	4,770
Z12	4,218
Y1	2,092
Y2	1,930
Y3	1,842
Y4	1,743
Y5	1,999
Y6	1,494

Internal or structural model testing is performed to see the relationship between the research model's construct, significance value, and R-square. Structural models are evaluated using R-square for the t-test dependent construct and the significance of the structural path parameter coefficient. The path coefficient test aims to test

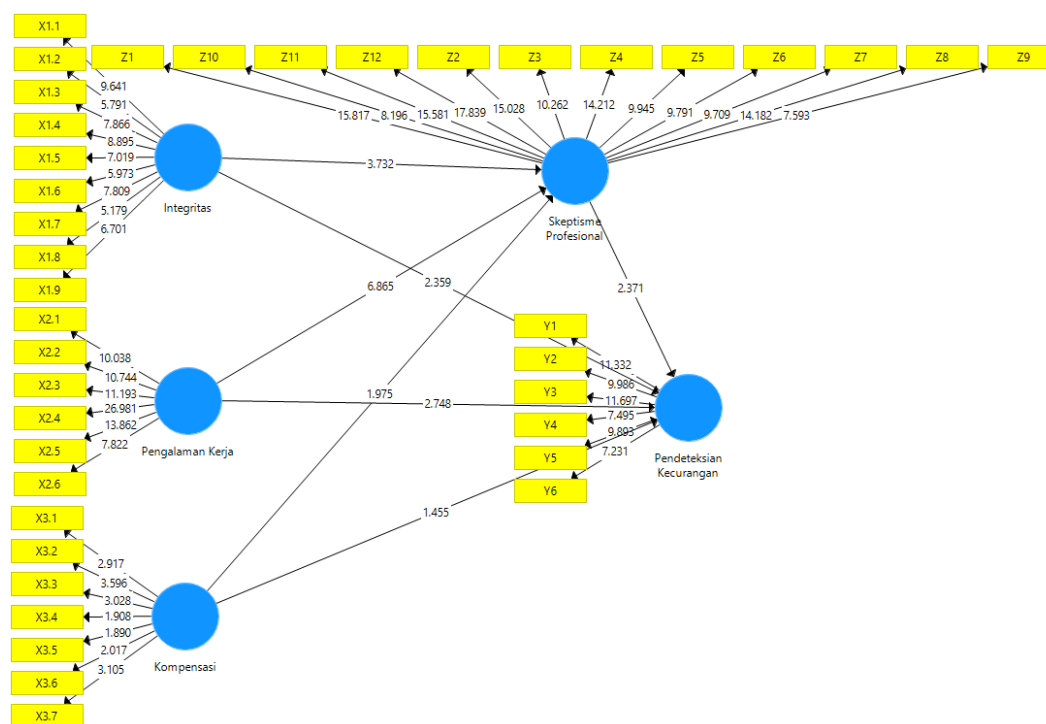how strong the effect or effect of independent variables is on dependent variables.

Figure 2. Structural Models

Based on the inner scheme of the model displayed in the image, it can be explained that the most significant coephalyent path is shown from the influence of work experience on professional skepticism of 6,865. Then the second most significant influence was the influence of integrity on professional skepticism by 3,372. The third-largest influence was the influence of work experience on fraud detection skepticism by 2,748. The fourth-largest influence was the influence of professional skepticism on fraud detection, which was 2,371. The fifth-largest influence is the influence of integrity on fraud detection, which is 2,359; the sixth-largest influence is the effect of compensation on professional skepticism, which is 1,975, and the smallest is the effect of compensation on fraud detection, which is 1,455. Kall variables in this model have a coefficient path with positive numbers. This shows that if the greater the value of the coefficient path on one variable is independent of the dependent variable, the stronger the effect of the independent variable on the dependent variable.

Table 9. R-Square Value

Variable	R-Square
Skepticism Professional	0,686
Fraud Detection	0,766

Based on table 9, obtained the R-Square value of the professional skepticism variable of 0.686. The value acquisition explains that the percentage of the variables of professional skepticism described by integrity, work experience, and compensation amounted to 68.6%. The theft detection variable obtained an R-Square value of 0.766. The value acquisition explains that the percentage of the number of fraud detection variables described by integrity, work experience, and compensation is 76.6%. Nilai Square is 0.927. This shows that the magnitude of the diversity of research data that the research model can explain is 92.7%. The remaining 7.3% was explained by other factors that were outside the study model. Thus, from these results, this research model can be declared to have good goodness of fit.

Direct influence

Based on the data that has been done, the results can be used to answer hypotheses in this study. . The hypothesis test in this study was conducted by looking at the value of T-Statistics and the value of P-Values. The research hypothesis can be expressed as acceptable if the value of P-Values < 0.05. Here are the results of the hypothesis test obtained in this study through the inner model

Table 10. Direct Influence

	Original Sample	Sample Average	Standard Deviation	T Statistics	P Values
Integrity of Fraud Detection	0,304	0,277	0,129	2,359	0,019
Integrity of Professional Skepticism	0,342	0,328	0,092	3,732	0,000
Work Experience Of Fraud Detection	0,355	0,342	0,129	2,748	0,006
Professional Skeptism Work Experience	0,604	0,597	0,088	6,865	0,000
Fraud Detection Compensation	0,218	0,198	0,150	1,455	0,146
Compensation of Professional Skepticisml	0,247	0,220	0,125	1,975	0,049
Skeptisme Professional Fraud detection	0,340	0,343	0,143	2,371	0,018

The tests in this study using PLS were statistically performed on each hypothesized relationship conducted using simulations. Testing using PLS is done by bootstrapping method against the sample. Bootstrap testing aims to minimize the problem of the informality of research data. The results of the variable integrity value test against professional skepticism obtained a p-value of 0.000 < 0.05; it can be concluded that the integrity of value has a positive and significant effect on professional skepticism; the magnitude of the influence is 0.342. The work experience variable test of professional skepticism obtained a p-value of 0.000 < 0.05. It can be concluded that the work value is positive and significant to professional skepticism, with the magnitude of the influence of 0.604. The results of the variable test of compensation value against professional skepticism obtained a p-value of 0.049 < 0.05; it can be concluded that value compensation has a positive and significant effect on professional skepticism; the magnitude of the influence is 0.247. The value integrity variable test results on fraud detection obtained a p-value of 0.019 < 0.05. It can be concluded that the integrity of the value has a positive and significant effect on fraud detection; the magnitude of the influence is 0.304. The results of the variable test of work experience value on fraud detection obtained a p-value of 0.006 > 0.05; it can be concluded that work experience value has a positive and significant effect on fraud detection, the magnitude of the influence of 0.355. The results of the variable test of compensation value against fraud detection obtained a p-value of 0.000 < 0.05; it can be concluded that the value compensation has no positive and significant effect on fraud detection, the magnitude of the influence of 0.218. The results of the professional skepticism variable test on fraud detection obtained a p-value of 0.018 < 0.05; it can be concluded that professional skepticism has a positive and significant effect on fraud detection, with the magnitude of the influence of 0.340.

Indirect Influence

The results of the variable integrity value test against fraud detection through professional skepticism obtained a p-value of 0.040 > 0.05; it can be concluded that the integrity of value has a positive and significant effect on fraud detection, the magnitude of indirect influence of 0.116. The variable test of work experience value against fraud detection through professional skepticism obtained a p-value of 0.038 > 0.05; it can be concluded that work experience value has a positive and significant effect on fraud detection, the amount of indirect influence 0.038. The results of the variable test of compensation value against fraud detection through professional skepticism obtained a p-value of 0.118 > 0.05; it can be concluded that value compensation has a

positive and insignificant effect on fraud detection, the magnitude of indirect influence of 0.084.

Table 11.Influence Not Lansung

	Original Sample	Sample Average	Standard Deviation	T Statistics	P Values
Integrity of Professional Skepticism Detecting Fraud	0,116	0,111	0,056	2,061	0,040
Professional Skepticism Experience Of Fraud Detection	0,205	0,207	0,099	2,081	0,038
Compensation of Professional Skepticism Fraud Detection	0,084	0,073	0,054	1,564	0,118

Discussion

The Effect of Integrity on Professional Skepticism

The results of this study support the first hypothesis, which states that integrity has a positive effect on professional skepticism in the Inspectorate of South Sulawesi Province. Therefore, integrity affects professional skepticism, so the first hypothesis in this study is accepted. The results of this study are following research conducted by Sukriah et al. (2009). The results of this study that the integrity attitude of an auditor can increase the skepticism of the resulting auditor. The higher the attitude of integrity possessed by the auditor, the higher the skepticism generated. Similarly, the lower the integrity attitude possessed by the auditor, the lower the skepticism it produces. Auditors' professional skepticism of auditors can be increased by the attitude of integrity owned by an auditor, where integrity is related to honesty, courage, wisdom, and auditor responsibility. An auditor who has an attitude of integrity means that he has carried out his work following the auditor's ethics. The honest attitude of the auditor will show the correct audit results following the reality is not the result of engineering that will show the results of a good quality audit. A bold attitude is necessary to reveal the truth without any pressure or intervention from any party. The courage of the auditor in disclosing the truth will reflect the results of the audit following the facts without engineering. A wise attitude reflects the right attitude in dealing with every circumstance that may be experienced by an auditor when examining so that the auditor can be fair in taking every action. At the same time, the responsibility of the java auditor is needed so that the auditor always remembers his obligations as an auditor, namely to plan and carry out audits following applicable standards to produce quality audits.

The effect of work experience on professional skepticism

The results of this study support the second hypothesis, which states that work experience affects professional skepticism in the Inspectorate of South Sulawesi Province. Therefore, work experience influences professional skepticism, so the second hypothesis in this study is accepted. This study results follow research conducted by Oktrini (2016), which states that work experience affects professional skepticism. Experience can facilitate the emergence of professional skepticism of auditors if the experience has provided knowledge of the frequency of errors and non-errors and patterns of evidence indicating a high risk of misstatements in financial statements (Nelson, 2009; Larimbi, 2012). The higher the experience will affect the professional skepticism of an auditor (Gusti and Ali, 2008). Based on the attribution theory of auditors with much experience can detect errors or fraud in financial statements and can explain their findings accurately than auditors whose experience is lacking (Libby and Frederick, 1990). Experienced auditors will not readily believe in poor or incomplete audit evidence during the audit process. Experience during the audit will form the skepticism of an auditor who does not readily believe in the statement that is not strong enough the basics of proof. Not just believe it, but it needs proof (Islahuzzaman: 2012). Auditors who have had less good experience tend to be more careful when carrying out the next audit. They usually take a stand to be able to carry out tasks better to know and find and disclose (audit finding) that can improve the quality of the audit. Auditors who do not have qualifications for their profession when working in public accounting firms tend to have a negative impact on the public accounting firm (Kadek, 2018).

The effect of compensation on professional skepticism

The results of this study support the third hypothesis, which states that compensation affects professional skepticism in the Inspectorate of South Sulawesi Province. This can be seen from the results of the variable test compensation value against professional skepticism obtained a p-value of $0.049 < 0.05$. Therefore, compensation affects professional skepticism, so the third hypothesis in the study is accepted. A person's professional skepticism can be influenced by the provision of proper compensation from where he or she works. Compensation is an award received by an auditor in return for his efforts, both in the form of money and other awards that make the person feel satisfied with the work he has achieved. Professional skepticism can suggest the behaviors that organizations instill to complete tasks successfully and give an advantage to the auditor himself(Putra, 2018). The creation of satisfaction felt by the auditor will improve performance in performing audit tasks. A person with reasonable professional skepticism will be careful in collecting audit evidence to create adequate confidence in what he is auditing, not hasty in making a decision, and continuously evaluate all evidence carefully and carefully to produce good audit quality. This aligns with the attribution theory that explains that internal and external factors influence a person's actions. Internal and external attribution has been expressed to affect the evaluation of an individual's performance, for example, in determining how superiors treat their subordinates and affect individual attitudes and satisfaction with work. By providing proper compensation, employees will be more motivated to carry out their duties, which will automatically increase their professional skepticism to produce quality audit reports.

The effect of integrity on fraud detection

The results of this study support the fourth hypothesis, which states that integrity affects the detection of fraud in the Inspectorate of South Sulawesi Province. This can be seen from the variable integrity value test results against fraud detection obtained p-value of $0.019 < 0.05$. Therefore, integrity influences the detection of fraud, so the fourth hypothesis in this study is accepted. Integrity is essential because it is a quality based on public trust and must be following the auditor's code of ethics. The higher the integrity of an auditor, the easier it is for the auditor to detect fraud. The results of this study are following research conducted by Badjuri (2012), Prihartini et al. (2015), which found that the higher the integrity possessed by the auditor, the higher the quality of the examination results because the integrity of an auditor is a consistent action that does not adhere to his passions that hold firm to the principle and following the auditor's code of ethics so that it cannot tolerate the existence of principle fraud. The results of these findings follow the Theory of Planned Behavior (TPB), where it is stated that belief (belief) is considered a determinant of the intention or action taken by a person. Auditors with high integrity will always act following the trust and knowledge that is carefully and carefully owned to be better able to detect fraud that occurs. With high integrity, the auditor will have an honest attitude and courage to disclose irregularities and take the necessary actions (Hendarjatno & Rahardja, 2003).

The effect of work experience on fraud detection

The results of this study support the fifth hypothesis, which states that experience affects the detection of fraud in the Inspectorate of South Sulawesi Province. Therefore, it can be concluded that work experience affects the detection of fraud, so the fifth hypothesis in this study is accepted. The results of this study, following research conducted by Adnyani et al. Research (2014), stated that work experience has a significant positive effect on the ability of auditors to detect fraud. Anggriawan (2014) Arsendy (2017) also researched the auditor's work experience on the auditor's ability to detect fraud and showed that work experience has a positive influence in detecting fraud. The auditor who shakes hands can be seen from the time he served as an auditor, the number of cases handled, and how many companies or offices he has audited. An auditor with much experience will make the auditor better understand the errors that occur in financial statements, whether purely due to errors or intentionality that leads to fraudulent acts. Each auditor has a different experience, and not all auditors find fraud. So that the auditor's ability to detect fraud is determined by knowledge and experience regarding fraud, auditors who shake hands will be easier to detect, find and understand the cause of fraud. So, the higher the auditor's experience, the easier it will be to detect fraud that occurs.

Effect of compensation on fraud detection

The results of this study do not support the sixth hypothesis that compensation affects fraud detection in the Inspectorate of South Sulawesi Province. Therefore, compensation does not affect the detection of fraud, so the sixth hypothesis in the study was rejected. Although compensation is one of the factors that can affect fraud detection, it does not mean that compensation will have a significant influence on fraud detection. Many other factors can influence fraud detection, such as an auditor's integrity, independence, and professionalism. An auditor who has integrity, independence, and high professionalism will still perform the audit task well even though the compensation provided sometimes does not match the workload received. The results of this study are following attitude and behavior theory which states that a person's behavior is determined by attitudes related to what people want to do and consists of beliefs about the consequences of doing a behavior, social rules related to what they think, and habits related to what they used to do (Ramantha, 2013). This theory explains that an auditor must always be able to manage his factors so that he can act honestly, impartially in a particular interest, reason, survive even in a state of distress, behave ethically by always heeding the norms of the profession and applicable moral norms that will later influence the auditor in taking reasonable opinions (Ramantha, 2013).

The effect of professional skepticism on fraud detection

The results of this study support the seventh hypothesis, which states that professional skepticism affects the detection of fraud in the Inspectorate of South Sulawesi Province. Therefore, it can be concluded that professional skepticism influences the detection of fraud, so the seventh hypothesis in the study is accepted. This study's results follow research conducted by Arsendy (2017) and Agriawan (2014), which stated that professional skepticism positively affects the auditor's ability to detect fraud. The higher the professional skepticism of an auditor, the higher his ability to detect fraud. Auditors who have a professional skepticism will always be careful in making decisions and opinions and look for additional evidence to ensure that financial statements are not presented materially. High professional skepticism will make the auditor unhurried and easily believe the evidence presented. First, conduct a direct test whether the evidence is actual and free from material misstatements either due to error or fraud.

The Effect of Integrity on Fraud Detection through Professional Skepticism

Variable integrity indirectly affects the detection of fraud through professional skepticism. Dapat concluded that H8, integrity affects the detection of fraud through professional skepticism is accepted. The results of this study showed that the high integrity of the auditor had an impact on an auditor's professional skepticism of his or her ability to detect fraud. Auditors are always required to maintain their integrity in every assignment made. Auditors who have high integrity will always act honestly and decisively in disclosing any audit evidence following the actual circumstances without anything being covered up or hidden and free from the influence of others who can interfere with the integrity of an auditor. One of the factors that can affect an auditor's integrity is skepticism. Professional skepticism is the auditor's attitude in conducting audit assignments. This attitude includes the mind that constantly questions and evaluates the audit evidence collected and valued during the audit process (IAI; 2000). The existence of professional skepticism makes an auditor not just believe in the audit evidence without confirming to the audited party to obtain precise information about the audit evidence that will further evaluate every audit evidence to make the auditor free from errors either due to errors or intentional or fraud. In the case of the discovery of audit evidence, the auditor's integrity is needed to reveal any audit findings honestly and transparently without any influence from others. One's integrity arises from oneself based on the elements of honesty, courage, wisdom, and responsibility to build trust to provide the basis for reliable decision making (Pusdiklatwas BPKP). The higher the auditor's integrity will make the skepticism of the profession; Auditors are also higher in detecting fraud (fraud). The results of this study are following the theory of attitudes and behaviors where attitudes and behaviors can influence auditors to manage their factors to be able to act honestly, impartially on a particular interest, reason, survive even in a depressed state, behave ethically by always heeding the norms of the profession and prevailing moral norms that will later influence the auditor in taking reasonable opinions (Ramantha, 2013).

The Effect of Work Experience on Fraud Detection through Professional Skepticism

Variable work experience indirectly affects the detection of fraud through professional skepticism. Dapat concluded that H9 work experience affects fraud detection through accepted professional skepticism. These results also showed that indirect work experience significantly influenced fraud detection by being mediated by professional skepticism. Work experience is an auditor's experience in conducting examinations both in terms of length and the number of audit tasks that have been done. The more experience an auditor can have, the more it can produce various allegations in explaining audit findings (Libby and Frederick,1990, January: 2011). A person with more experience in a substantive field has more to store in his memory and can better understand events (Jeffrey, 1996) Junuarti, (2011). Experienced auditors will be much more selective in choosing relevant evidence so that they can detect and find fraud that occurs. The more experienced an auditor, the higher the professional skepticism so that the auditor can more easily detect fraud than less knowledgeable auditors. The results of this study follow research conducted by Jefri: 2015, which states that work experience affects.

The Effect of Compensation on Fraud Detection through Professional Skepticism

Variable work experience indirectly does not affect the detection of fraud through professional skepticism. Dapat concluded that H10 compensation does not affect fraud detection through professional skepticism was rejected. These results also showed that indirect compensation had no significant effect on fraud detection by mediating professional skepticism. Increasing professional skepticism will impact providing proper compensation to auditors, thus encouraging the auditor's motivation to detect fraud. The auditor who gets proper compensation from the office will increase his spirit in work, which also impacts his prudence in carrying out the duties entrusted to him. Professional skepticism is the auditor's prudence towards audit evidence; a skeptical auditor does not take audit evidence for granted but always questions and validates every audit evidence he receives. This research follows the attribution theory, which states that external influences come from outside the individual self that can trigger in performing an action or attitude. The results of this study follow Oktarino's research (2019), which states that compensation affects fraud detection.

4 Conclusions

Based on the results of research that has been conducted on auditors in the Inspectorate of Sul-Sel Province, it can be concluded as follows:
1. Integrity affects professional skepticism in the Inspectorate of Sul-Sel Province. This means that the higher the integrity of an auditor, it will increase the professional skepticism he has.
2. Work experience affects professional skepticism in the Inspectorate of Sul-Sel Province. This means that the higher the work experience an auditor possesses, it will increase the professional skepticism he has.
3. Compensation affects professional skepticism in the Inspectorate of Sul-Sel Province. This means that the higher the compensation received by an auditor, it will increase the professional skepticism he has.
4. Integrity affects the ability to detect fraud in the Inspectorate of Sul-Sel Province. This means that the higher the auditor's integrity, the more his ability to detect fraud.
5. Work experience affects the ability to detect fraud in the Inspectorate of Sul-Sel Province. This means that the higher the work experience an auditor possesses, the more he can detect fraud.
6. Compensation does not affect the ability to detect fraud in the Inspectorate of Sul-Sel Province. This means that the higher or lower the compensation received by an auditor, it will not increase his ability to detect fraud.
7. Professional skepticism affects the ability to detect fraud in the Inspectorate of Sul-Sel Province. This means that the higher the professional skepticism an auditor possesses, it will increase his ability to detect fraud.

8. Integrity affects the ability to detect fraud through professional skepticism in the Inspectorate of Sul-Sel Province. This means that the significant change in professional skepticism possessed by an auditor will impact the influence of integrity on an auditor's ability to detect fraud.
9. Work experience influences the ability to detect fraud through professional skepticism in the Inspectorate of Sul-Sel Province. This means that the significant change in professional skepticism possessed by an auditor will impact the influence of work experience on an auditor's ability to detect fraud.
10. Kompensasi does not affect the ability to detect fraud through professional skepticism in the Inspectorate of Sul-Sel Province. This means that the high level of compensation provided to auditors will not impact an auditor's ability to detect fraud through professional skepticism.

For further researchers, the results of this study can be used as references and case evidence regarding discussions related to topics in the discussion or research process. Future research related to fraud detection must look at other factors that can affect professional skepticism with more variables.

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