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UNDERSTANDING HOW INVESTIGATIVE AUDITORS' COMPETENCE, INDEPENDENCE, AND EXPERIENCE AFFECT THE EFFICIENCY WITH WHICH AUDIT PROCEDURES ARE IMPLEMENTED IN FRAUD PROOF

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Abstract: Fraud is increasingly widespread in Indonesia. In detecting and proving fraud, a special audit is needed, namely an investigative audit. Auditors who carry out investigative audits are called investigative auditors. This study aims to determine the effect of investigative auditor competence on the effectiveness of audit procedures in proving fraud, the effect of investigative auditor independence on the effectiveness of audit procedures in proving fraud, the effect of investigative auditor experience on the effectiveness of audit procedures in proving fraud, the effect of auditor experience on auditor competence. , and the influence of investigative auditor competence on the effectiveness of the implementation of audit procedures in proving fraud through auditor experience. This study uses a quantitative research method using primary data obtained from the results of questionnaires distributed to investigative auditors at the Supreme Audit Agency (BPK RI). The population in this study is the Main Investigation Auditorate at the Supreme Audit Agency of the Republic of Indonesia. The sample used is the Main Investigation Auditorate at BPK RI. The data analysis technique used is path analysis with a significance level of 5% using SPSS 26 software. The results of this study are that the competence of investigative auditors has a positive effect on the effectiveness of implementing audit procedures in proving fraud, the independence of investigative auditors has a positive effect on the effectiveness of implementing audit procedures in proving fraud, the experience of investigative auditors has a positive effect on the effectiveness of implementing audit procedures in proving fraud, there is a positive effect of auditor experience on auditor competence, and the experience of investigative auditors has a positive effect on the effectiveness of implementing audit procedures in proving fraud through auditor competence.
Keywords: Competence, Effectiveness of Implementation Audit Procedures, Experience of Investigate Auditor, Independence

INTRODUCTION

Fraud can occur because there is a gap for a person or a corporation to commit fraud in both the government and private sectors. An organization and even a country can be harmed because of this. In Indonesia itself, the government has made efforts to issue several regulations regarding the eradication of criminal acts of corruption since the New Order era until it issued Law Number 31 of 1999 concerning Eradication of Corruption Crimes as amended to become Law Number 21 of 2001 concerning Amendments to Laws Number 31 of 1999, however, corruption crimes in Indonesia are still rife. Even during the Covid-19 pandemic, it cannot be denied that many corruption cases have occurred, such as the corruption case committed by the former Minister of

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Maritime Affairs and Fisheries Edhy Prabowo regarding the corruption of lobster seed investment funds and the corruption case of the Covid-19 social assistance fund (bansos) which concerning the Minister of Social Affairs Juliari Peter Batubara. Apart from involving officials at the ministry level, there were 30 corruption cases related to the handling of the Covid-19 pandemic that occurred in the 2020-2021 period.

The perpetrators of corruption are getting smarter in committing deviations marked by the many cases of fraud that have occurred in Indonesia. Therefore, the relevant government agencies must take the necessary steps to follow up on any incidents of such fraud. So that a special audit method is needed that can be used to detect, identify, and trace every occurrence of a fraud case related to an indication of corruption by conducting an investigative audit.

Auditors who carry out investigative audits are referred to as investigative auditors where in Indonesia itself, this is carried out by the BPK and the Government Internal Supervisory Apparatus (APIP) including BPKP, Inspectorate General or other names that functionally carry out internal supervision, Provincial Inspectorates, and District Inspectorates / City (Government Regulation Number 60 of 2008). However, in the statement 100 General Standards for State Financial Audit Standards 2017 it is explained that the provisions for BPK Members and Examiners must carry out audits in accordance with ethical principles which are the basic values of BPK, namely independence, integrity and professionalism. There were several findings of violations involving the auditor, including accepting bribes.

The BPK guarantees that auditors are equipped with the necessary expertise to achieve optimal investigative audits. In this case, the auditor must have adequate professional competence. This competency can be proven by a professional certificate issued by an authorized institution or other document that certifies expertise (Statement 100 of the 2017 SPKN General Standards). In addition to competency and independence factors, auditor experience is also believed to play an important role for the effective implementation of audit procedures. In accordance with the general standards in the Public Accountant Professional Standards that the auditor is required to have sufficient work experience in the profession he is practicing because this is very necessary in risk assessment which is an important part of audit planning and can help determine audit procedures and the amount of evidence that needs to be collected (Arens , 2017). This indicates that the longer the working period of the auditor, the better the audit quality will be. Besides being able to influence the effectiveness of the implementation of audit procedures in proving fraud, the auditor's experience is also believed to influence the competence of the auditor through his ability to work. Auditor experience will also be needed to increase the knowledge and skills of the auditor in detecting errors that may occur. The more often the auditor works and does the same job, the more capable an auditor is in completing his work and providing a logical explanation of errors in financial statements (Sari & Rasmini, 2023).

So that as the auditor's experience increases, the knowledge and expertise acquired by the auditor through formal and non-formal education such as training and education will increase (Sarca & Rasmini, 2019). Based on this description, the purpose of this research is to identify the problems in this study are: (1) Is there a positive influence of the competence of investigative auditors on the effectiveness of the implementation of audit procedures in proving fraud? (2) Is there a positive effect of the independence of the investigative auditor on the effectiveness of audit procedures in

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proving fraud? (3) Is there a positive effect of the investigative auditor's experience on the effectiveness of the implementation of audit procedures in proving fraud? (4) Is there a positive influence between the experience of the auditor on the competence of the auditor? (5) How big is the influence of the auditor's experience on the effectiveness of the implementation of audit procedures in proving fraud through the competence of the auditor?

METHODS

This study aims to explain whether there is a positive influence between the research variables competence, independence, and experience of investigative auditors on the effectiveness of implementing audit procedures in proving fraud. The method used in this research is a quantitative method. The population in this study is the Main Investigation Auditorate at the Supreme Audit Agency (BPK RI). The sampling technique is determined by using non-probability sampling with saturated sampling (census) where all members of the population are sampled. The data source in this study uses primary data obtained from the results of questionnaires distributed to investigative auditors at the Indonesian BPK. The variables in this study are the competence of the investigative auditor (X1), the independence of the investigative auditor (X2), the experience of the investigative auditor (X3), and the effectiveness of the implementation of audit procedures in proving fraud (Y). Path analysis is used to determine whether there is influence between the independent variables (X1, X2, X3) and the dependent variable (Y). According to (Riduwan, 2018), path analysis allows testing of causal relationships between variables, therefore this method was chosen because of the relationship between competency variables (X1) and experience (X3) and vice versa. The following is a diagram of path analysis:

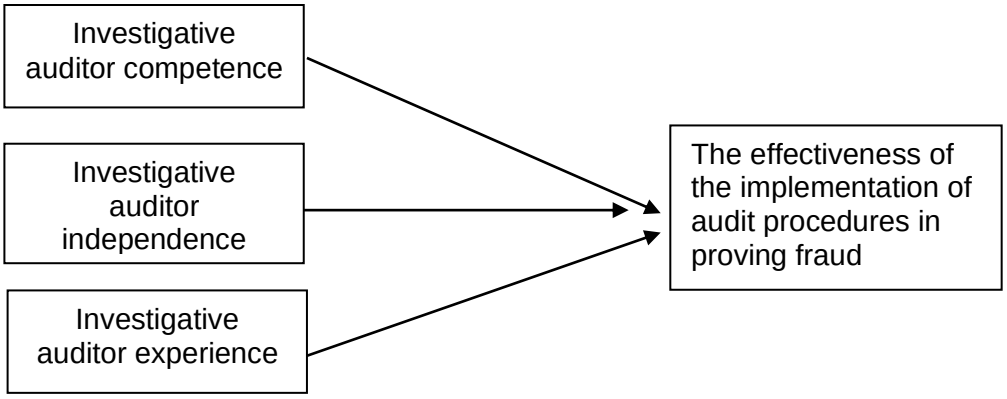

Figure 1. Conceptual Framework
Source: data processed (2023)

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RESULTS AND DISCUSSION

Validity Test

Table 1. Validity Test X_1, X_2, dan X_3

Variable	Item	r_{xy}	r_{tabel}	Information
X1	X1.1	0,418	0,266	Valid
	X1.2	0,393	0,266	Valid
	X1.3	0,554	0,266	Valid
	X1.4	0,651	0,266	Valid
	X1.5	0,695	0,266	Valid
	X1.6	0,456	0,266	Valid
	X1.7	0,609	0,266	Valid
	X1.8	0,655	0,266	Valid
	X1.9	0,723	0,266	Valid
	X1.10	0,655	0,266	Valid
	X1.11	0,727	0,266	Valid
X2	X2.1	0,685	0,266	Valid
	X2.2	0,873	0,266	Valid
	X2.3	0,903	0,266	Valid
	X2.4	0,778	0,266	Valid
	X2.5	0,794	0,266	Valid
	X2.6	0,751	0,266	Valid
	X2.7	0,678	0,266	Valid
	X2.8	0,681	0,266	Valid
	X2.9	0,798	0,266	Valid
X3	X3.1	0,481	0,266	Valid
	X3.2	0,667	0,266	Valid
	X3.3	0,696	0,266	Valid
	X3.4	0,676	0,266	Valid
	X3.5	0,762	0,266	Valid
	X3.6	0,422	0,266	Valid

Source: SPSS Processing Results

The results of testing the validity of the questionnaire items for the competence, independence, and auditor experience variables, which are presented in Table 1, show that the questionnaire is acceptable (can be used) and each variable has a correlation value above 0.266 as the limit value of the research questionnaire items (R Table) .

Table 2. Validity test variable Y

Variable	Item	r_{xy}	r_{tabel}	Information
Y	Y.1	0,574	0,266	Valid
	Y.2	0,613	0,266	Valid
	Y.3	0,720	0,266	Valid
	Y.4	0,780	0,266	Valid
	Y.5	0,867	0,266	Valid
	Y.6	0,574	0,266	Valid
	Y.7	0,613	0,266	Valid

Source: SPSS Processing Results

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The results of testing the validity of the questionnaire items for the variable effectiveness of implementing audit procedures in proving fraud are presented in Table 2, indicating that the questionnaire is acceptable (can be used) and each variable has a correlation value above 0.266 as the limit value of the research questionnaire items (R Table).

Reliability Test

Table 3. Reliability Test

Variable	*Cronbach's Alpha*	*N of Items*
Competency (X1)	0,816	11
Independence (X2)	0,913	9
Auditor Experience (X3)	0,669	6
Effectiveness of Implementation of Audit Procedures in Proof of Fraud (Y)	0,852	7

Source: SPSS Processing Results

The results of the reliability test show that each variable of investigative auditor competence (X1), investigative auditor independence (X2), investigative auditor experience (X3), and the effectiveness of implementing audit procedures in proving fraud (Y) has a Cronbach's Alpha value which is 0.816; 0.913; 0.669; and 0.852. According to (Ghozali, 2018), a construct or variable can be considered reliable if the Cronbach's Alpha value is greater than 0.6. So it can be concluded that all questions in the questionnaire used are reliable.

Normality Test

Table 4. Normality test
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters	Mean	.000000
	Std. Deviation	2.37197232
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negatif	-.111
Test Statistic		.115
Asymp. Sig. (2-tailed)		.067

a. Test distribution is Normal
b. Calculated d from data
c. Lilliefors Significance Correction

Source: SPSS Processing Results

Asymp value. sig., namely 0.067, indicating the probability of the Kolmogorov-

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Smirnov test. This value is greater than the significance level of 0.05. The results show that the residuals in the regression model are normally distributed, which means that the assumption of normality of the data is met.

Path Analysis

Table 5. Competency Path Coefficient, Independence, and Experience of the Auditor on the Effectiveness of the Implementation of Audit Procedures

Variable	Path Coefficient	T-count	*p-value*	*R-square*
$X_1 \rightarrow Y$	0,309	2,390	0,021	
$X_2 \rightarrow Y$	0,234	2,050	0,046	0,424
$X_3 \rightarrow Y$	0,295	2,185	0,033	

Source: SPSS Processing Results

The value of the correlation coefficient or (R2), which was obtained was 0.424, as shown in the information available in Table 4. This indicates that the competence, independence and experience of the auditor can explain 42.4% of the variable effectiveness of implementing audit procedures in proving fraud (Y), and the remainder (100% - 42.4% = 57.6%) is caused by variables outside the model. After the correlation coefficient of each independent variable on the dependent variable is known, direct and indirect influence testing is carried out. The results of direct and indirect influence tests for the competence, independence, and auditor experience variables on the effectiveness of implementing audit procedures in proving fraud are shown in Table 5.

Table 6. Test the Direct and Indirect Effects of Variables X1, X2, and X3 on Variable Y

Variable	Path Coefficient	Direct Influence	Indirect Influence			Indirect Influence	Total Influence
			X1	**X2**	**X3**		
X1	0,309	0,095	-	0,016	0,052	0,068	0,164
X2	0,234	0,055	0,016	-	0,025	0,041	0,096
X3	0,295	0,087	0,052	0,025	-	0,077	0,164
Total Influence							**0,424**

Source: SPSS Processing Results

Based on Table 5, the path coefficient of the competency variable (X1) is 0.309, and a positive path coefficient value indicates that the higher the competence of the auditor, the more effective the implementation of audit procedures in proving fraud (Y). In addition, there is a direct effect of 0.095 (9.5%) on the effectiveness of audit procedures in proving fraud (Y) and an indirect effect of 0.068 (6.8%). So that the total influence of competence (X1) on the effectiveness of audit procedures in proving fraud (Y) is 16.4%. The independence variable (X2) has a path coefficient of 0.234 with a positive path coefficient value indicating the higher the independence of the auditor, the more effective the implementation of audit procedures in proving fraud (Y). Then, the direct effect generated by the independence variable on the effectiveness of implementing audit procedures in proving fraud is 0.055 (5.5%) and the indirect effect is 0.041 (4.1%).

Auditor experience variable (X3) has a path coefficient of 0.295 with a positive path

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coefficient. This indicates that the higher the auditor's experience, the higher the effectiveness of the implementation of audit procedures in proving fraud (Y). In addition, the direct effect obtained was 0.087 (8.7%) and the indirect effect was 0.077 (7.7%). So that the total effect of the auditor's experience on the effectiveness of the implementation of audit procedures is 0.164 (16.4%). The R2 value is 16.4% + 9.6% + 16.4% = 42.4% of the total effect between competence (X1), independence (X2), and auditor experience (X3) on the effectiveness of audit procedures in proving fraud (Y). The last variable (e), or other variables not examined, affects the effectiveness of the implementation of audit procedures by 57.6%.

Based on these calculations, the path analysis equation is formed as follows:

$$Y = pyX_1 + pyX_2 + pyX_3 + e$$

$$Y = 0{,}309X_1 + 0{,}234X_2 + 0{,}295X_3 + 0{,}576$$

The path diagram image of the calculation results is as follows:

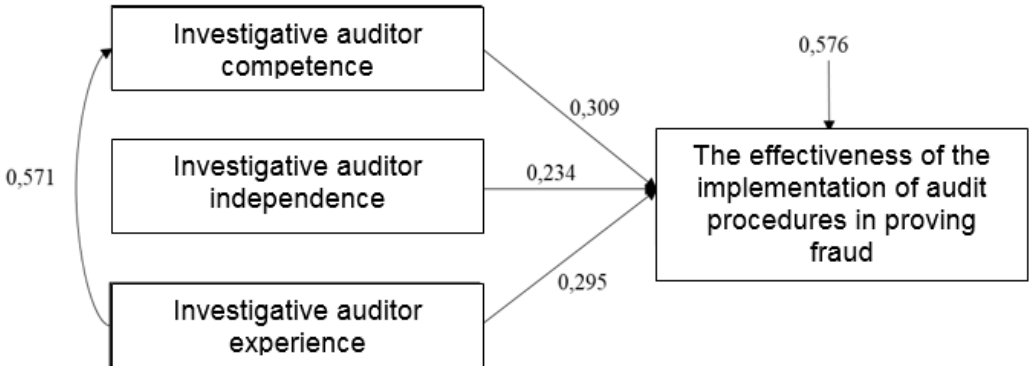

Figure 2. Path Diagram of Influence of Competence, Independence, and Experience of Investigative Auditors on the Effectiveness of the Implementation of Audit Procedures

Source: data processed (2023)

Statistical Test t

Tabel 7. Results of Testing the Influence of Competence (X1), Independence (X2), and Experience of Auditors (X3) on the Effectiveness of Implementation of Audit Procedures in Proof of Fraud (Y)

Variable	Path Coefficient	t-count	t-table	*p-value*	H_0	H_a
X_1	0,309	2,390	1,67356	0,021	Rejected	Accepted
X_2	0,234	2,050	1,67356	0,046	Rejected	Accepted
X_3	0,295	2,185	1,67356	0,033	Rejected	Accepted

Source: SPSS Processing Results

1. The Effect of Competence (X1) on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud (Y)

The tcount value obtained by the auditor's competence (X1) is 2.390 as shown by the test results in Table 6. This value is compared with the ttable value in the t distribution table with α = 0.05 and df = N – 1 = 55 – 1 = 54. For one-way testing, the ttable value is 1.67356. It is shown from these values that the resulting tcount value is 2.390 with a sig

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of 0.021. In accordance with the hypothesis testing criteria, H01 is rejected and Ha1 is accepted, so that the competence of the auditor has a partial positive effect on the effectiveness of the implementation of audit procedures in proving fraud.

2. The Effect of Independence (X2) on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud (Y)

The tcount value of auditor independence (X2) is 2.050. The test results can be seen in Table 6. When compared with the ttable value in the t distribution table with α = 0.05, df = N – 1 = 55 – 1 = 54, the ttable value for the one-way test is 1.67356. The results of these values indicate that the resulting tcount value is 2.050 with a sig of 0.046. In accordance with the hypothesis testing criteria, H02 is rejected and Ha2 is accepted, indicating that auditor independence has a positive effect on the effectiveness of audit procedures in proving fraud.

3. The Effect of Auditor Experience (X3) on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud (Y)

The tcount value from auditor experience (X3) is 2.185, which can be compared with the ttable value in the t distribution table with α = 0.05, df = N – 1 = 55 – 1 = 54, and the ttable value for the one tailed test) is 1.67356. It is shown from these values that the resulting tcount value is 2.390 with a sig of 0.021. According to the hypothesis testing criteria, H03 is rejected and Ha3 is accepted, which indicates that the auditor's experience has a positive effect partially on the effectiveness of implementing audit procedures in proving fraud.

Table 8
Effect of Investigative Auditor Experience (X3) on Auditor Competency (X1)

Path Coefficient	t-count	t-table	*p-value*	H_{04}	H_{a4}
0,571	5,059	1,67356	0,000	Rejected	Accepted

Source: SPSS Processing Results

4. Effect of Investigative Auditor Experience (X3) on Auditor Competency (X1)

Based on the test results in Table 7, it can be seen that the tcount value obtained by investigative auditor experience (X3) is 5.059. This value when compared with the ttable value in the t distribution table with α = 0.05, df = N – 1 = 55 – 1 = 54, for the one-tailed test the ttable value is 1.67356. From these values it can be seen that the tcount value obtained is 5.059 with a sig of 0.000. In accordance with the criteria for testing the hypothesis that H04 is rejected and Ha4 is accepted, meaning that partially, investigative auditor experience has a positive effect on auditor competence.

RESULTS AND DISCUSSION

The Effect of Competence on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud

The results of the study show that the competence of the auditor has a significant positive effect on the effectiveness of the implementation of audit procedures in proving fraud. The path coefficient obtained is positive, meaning that there is a positive relationship between competence and the effectiveness of audit procedures in proving fraud. If seen from the results of the hypothesis testing, a conclusion is drawn that the coefficient variable has a path coefficient value of 0.309, tcount of 2.390 > ttable of 1.67356, and a significance result of 0.021 <α = 0.05. This shows that the higher the

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competence possessed by the auditor, the more effective the implementation of audit procedures carried out by the auditor will be in proving fraud.

This is in line with the theory which states that auditors must have the ability to understand the criteria used and have the ability to identify the type and amount of evidence collected so that they can reach the right conclusions after conducting an examination (Arens, Elder, Beasley, & Hogan, 2017). The results of this study are also in line with research conducted by (Fauzi, Perdana, & Sulardi, 2017), (Lameng & Dwirandra, 2018), (N & Carolina, 2019), (Sembiring, Metalia, Widiyanti, & Azhar, 2020), (Harahap & Maria, 2020), (Pelu, Muslim, & Nurfadila, 2020), and (Jannah, 2021) which show the results that competence has a significant positive effect on the effectiveness of implementing audit procedures in proving fraud.

The Effect of Independence on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud

The results of the study show that independence has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud. when viewed from the results of the hypothesis test, the independence variable has a path coefficient of 0.234, tcount of 2.050 > ttable 1.67356, and a significance result of 0.046 <α = 0.05. These results make H2 accepted. The path coefficient obtained is positive so that there is a positive relationship between independence and the effectiveness of audit procedures in proving fraud. That is, the more independent an auditor is, the more effective the implementation of audit procedures will be in proving fraud. This is in line with the Public Accountant Professional Standards, SA Article 220 Number 04 which states that in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor. In addition, the SPKN also explains that the BPK needs to pay attention to personal interference with the independence of its examiners because personal interference caused by a relationship and personal views can cause the examiner to limit the scope of questions and disclosures or weaken findings in all their forms. The results of this study are in line with research conducted by (Fauzi, Perdana, & Sulardi, 2017) and (Lameng & Dwirandra, 2018) which show the results of auditor independence have a significant positive effect on the effectiveness of implementing audit procedures in proving fraud.

The Influence of the Auditor's Experience on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud

The results of the study show that the auditor's experience has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud. If seen from the results of the hypothesis testing, it can be concluded that the auditor's experience variable has a coefficient value of 0.295, tcount of 2.185 > ttable of 1.67356, and a significance result of 0.033 <α = 0.05. These results make H3 accepted. The path coefficient value is positive, meaning that there is a positive relationship between the auditor's experience and the effectiveness of the implementation of audit procedures. This shows that the more experienced an auditor is, the more effective the procedures are in proving fraud. The results of this study are in line with the theory of auditor experience in which auditors with a better understanding and ability to participate in training are better able to provide clear information, have the skills needed to detect

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irregularities, and can classify errors based on audit objectives and the structure of the accounting system reliable (Agoes, 2017). The results of this study are also in line with the results of research conducted by (Lameng & Dwirandra, 2018), (N & Carolina, 2019), and (Harahap & Maria, 2020) which show the results that auditor experience has a positive effect on the effectiveness of implementing audit procedures in proving fraud.

The Effect of Investigative Auditor Experience on Auditor Competence

The results of the study show that the investigative auditor's experience has a positive effect on the auditor's ability. If seen from the results of hypothesis testing, the investigative auditor experience variable has a path coefficient of 0.571, tcount of 5.059 > ttable of 1.67356, and a significance result of 0.000 <α = 0.05. These results make H4 acceptable. The path coefficient obtained is positive so that there is a positive relationship between auditor experience and auditor competence. That is, the more experience the auditor has in carrying out his duties, the competence possessed by the auditor will also increase. This is in line with Mulyadi's theory (2016) which states that the formal experience of a public accountant and work experience are two complementary things, work experience can improve the auditor's ability to conduct an audit. The results of this study are in line with research conducted by Sari & Rasmini (2023) which shows that there is a positive influence between work experience on competence.

The Effect of Experience of Investigative Auditors on the Effectiveness of the Implementation of Audit Procedures in Proof of Fraud Through Auditor Competency

The results of this study indicate that the investigative auditor's experience through auditor competence has an indirect effect on the effectiveness of the implementation of audit procedures in proving fraud. Based on the results of data processing, it was found that the investigative auditor experience variable had a direct effect of 8.7% (0.087) and an indirect effect through auditor competence of 5.2% (0.052). So that the total influence of the investigative auditor's experience on the effectiveness of the implementation of audit procedures in proving fraud is 13.9% (0.139) through the competence of the auditor. Through auditor experience, auditor competence will increase in line with the experience gained by an auditor. From the results of this study, auditor experience has a significant positive influence with a path coefficient value of 0.571 which indicates that the more experienced an auditor is, the more effective the implementation of audit procedures will be in proving fraud.

The results of this study are in accordance with the theory which states that auditor experience is something that has been experienced and obtained through interaction. A person's work experience shows the types of work that has been done and provides opportunities to do a better job. Public accounting formal education and work experience are two things that complement each other. Work experience can improve the auditor's ability to conduct audits (Mulyadi, 2016). Competence is education, knowledge, experience, and/or expertise possessed by a person, both regarding examinations and about certain matters or fields (SPKN). The more experience the auditor has, the easier it is for the auditor to develop a better understanding of the audit. The results of this study are in line with research conducted by (Sari & Rasmini, 2023) which states that competence mediates the effect of auditor experience on audit quality produced by auditors.

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CONCLUSION

After the results of the discussion from the analysis above, the writer concludes several conclusions according to the formulation of the problem being sought as follows: The competence of the auditor partially has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud, Auditor independence partially has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud, The experience of an investigative auditor partially has a positive effect on the effectiveness of the implementation of audit procedures in proving fraud, The experience of investigative auditors partially has a positive effect on auditor competence and The experience of the investigative auditor indirectly influences the effectiveness of the implementation of audit procedures in proving fraud through the competence of the auditor. This is shown by the total direct and indirect influence obtained by 13.9% (0.139). In addition, because the experience and competence of the auditor has a fairly strong correlation that is equal to 57.1% (0.571).

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