

Determination of Auditor Experience, Task-Specific Knowledge, and Implementation of Institution Governance Against Fraud Prevention

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Abstract

This type of qualitative descriptive research. The population of the BPK RI office is 30 respondents. The data analysis technique used in this research is Confirmatory Factor Analysis (CFA). Factor analysis is one of the multivariate statistical techniques used to summarize (data summarization) and reduce data (data reduction) from a large number of variables into a smaller number. The results of data processing and data analysis, the results obtained that the factors that influence Fraud Prevention are based on their formation, only two factors whose diagonal value is above 0.5, it is sufficient to represent the two factors formed which are the factors that affect the Fraud Prevention, namely Auditor Experience and Task-Specific Knowledge.

Keywords: Auditor Experience, Task-Specific Knowledge, Governance, Fraud Prevention

1. Introduction

Referring to the development of Law No. 23 of 2014 concerning Regional Government and its amendments, the application of the principle of decentralization is strengthened by the principles of deconcentration and co-administration. Deconcentration which is the delegation of part of government affairs which are the authority of the central government is transferred to the Governor/Regent/Mayor as the person in charge of general government and assistance tasks which are assignments from the central government to autonomous regions to carry out government affairs which are the authority of the regions. The application of the two principles is intended to strengthen the control and control of the central government to local governments related to the functioning of government and state financial management. The public sector reform is carried out not only by changing the institutional format, but also includes updating the tools used to support the operation of these public institutions in an economical, efficient, effective, transparent and accountable manner [1].

In fact, after more than a decade of decentralization implementation, it shows a variety of phenomena. On the one hand, it shows positive results compared to the era before decentralization such as increased regional economic growth, transparency, and regional empowerment politically, administratively, and economically. On the other hand, mass media coverage indicates an increase in abuse of authority in the regions after decentralization. Decentralization is carried out with the authority to allocate budgets in accordance with the full discretion of each region but this pattern makes its implementation not in accordance with what was previously aspired. The emergence of the practice of ruling dynasties in the regions as well as the rampant corrupt behavior of public officials makes fiscal decentralization and regional



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autonomy nothing but move negative externalities from the government. by the Corruption Eradication Commission.'

The results of the Public Integrity Survey show that the average value of the regional government integration index is below the central agency, which is 6.82 while the central agency is 7.37. In the Regional Government Financial Reports, there are still weaknesses in the Internal Control System (SPI) and findings of non-compliance with statutory provisions, which result in indications of losses, potential losses, and lack of revenue.

In the Summary of Examination Results (IHPS) reports, the findings on the weaknesses of the SPI and non-compliance with the legislation have not shown significant improvements [2]. Good governance or often called good government Good governance is the most prominent issue in the management of public administration. The lack of optimal governance raises public awareness of the importance of governance, transparency, and accountability. Various efforts to improve governance are carried out by applying the principles of good governance in the government and society.

Related to governance (good government governance) is the most prominent issue in the management of public administration. The lack of optimal governance raises public awareness of the importance of governance, transparency, and accountability [5]. Various efforts to improve governance are carried out by applying the principles of good governance in the government and society. Related to good government governance, the Transparency International survey (2015) which mentions the triggering factors for the occurrence of fraud for this type of corruption (corruption driver) is seen from the speed parameter of the bureaucratic process (public services).

One form of government transparency in the management of public finances is the management of financial reporting. From the report on the results of the examination of the Supreme Audit Agency of the Republic of Indonesia, there are still weaknesses in the management of regional finances, among others in the internal control system, non-compliance with laws and regulations, and the management of regional assets. There are still local governments that get WDP opinions (26.6%). The 2019 BPK examination report found that there were still many problems related to financial management in several provinces, districts, and cities. Based on the results of the examination in the first semester of 2019, the Supreme Audit Agency (BPK) revealed 9,116 findings containing 14,965 issues worth Rp10.35 trillion. Covering 7,236 (48%) problems of weaknesses in the Internal Control System (SPI), 7,636 (51%) problems of non-compliance with the provisions of laws and regulations, and 93 (1%) problems of ineffectiveness, inefficiency, and ineffectiveness (RI, 2019).

Of the 7,636 non-compliance issues, as many as 4,838 (63%) problems can result in losses, potential losses, and potential revenue shortfalls, amounting to Rp9.68 trillion. The problem of non-compliance with 3,162 problems can result in a loss of Rp. 2.47 trillion, then the potential loss is 502 problems of Rp. 1.31 trillion, and the lack of revenue is 1,174 problems of Rp. 5.90 trillion. Furthermore, the number of cases was 2,798 resulting in administrative irregularities. Regarding the non-compliance problem, during the inspection process, the audited entity followed up by submitting assets and/or depositing them to the state/regional/company treasury amounting to Rp949.10 billion (9%). In the Plenary Meeting, BPK submitted a Summary of Semester I Examination Results (IHPS) I Year 2019 and a Semester I Examination Result Report 2019 to the House of Representatives (DPR) (RI, 2019).

In addition to the Chairman of the BPK, other BPK members were also present, namely Deputy Chairman of BPK Bahrullah Akbar, Member I of BPK Agung Firman Sampurna, Member III of BPK Achsanul Qosasi, and Member V of BPK Isma Yatun, as well as BPK Middle High Executives. In front of the leadership of the DPR and members of the DPR, the Chairman of the BPK said that the 2019 IHPS I contained a summary of 692 Audit Results Reports (LHP) consisting of 651 Financial LHPs, 4 Performance LHPs, and 37 LHPs with Specific Purposes. The 2019 IHPS I contains 105 reports on the results of financial audits of the central government, namely 1 Central Government Financial Report (LKPP) 2018, 85 Financial Reports of State Ministries/Institutions (LKKL) 2018, 1 State General Treasurer Financial Report (LKBUN) Year 2018, as well as 18 Financial Statements of Foreign Loans and Grants (LKPHLN) 2018. In the LKPP examination, BPK examined 85 LKKL and 1 LKBUN 2018, while the 2018 BPK financial statements were examined by the Public Accountant Office. The results of the 2018 LKKL and LK BUN examinations show that 81 LKKLs (including LK BPK) and 1 LKBUN obtained a WTP

opinion, 4 LKKLs obtained a Fair With Exception (WDP) opinion, and 1 LKKL obtained a Disclaimer of Opinion (TMP) [4].

Based on the exposure other than governance, several factors influence the occurrence of fraud prevention, including the first, namely the experience of external auditors. Experience is the relationship between the task and the experience gained learning in the audit environment (Salsabil, 2019). In analyzing audit judgment, experience is an essential component of audit expertise. It takes experience, expertise (expertise), and knowledge (knowledge) from the auditor to assume something uncertain. Experience is a very vital factor that affects complex judgments. According to Andul Mohammadi and Wright, in analyzing audit judgment, experience is an essential component of audit expertise. Experience (experience) is a very vital factor that influences complex judgments. The study investigates the effect of task complexity on auditor judgment at various levels of experience. They found that inexperienced judge auditors had a significantly higher error population rate than experienced auditors.

According to Knappa " audit managers are more effective than audit seniors in assessing the risk of fraud with analytical procedures. Additionally, explicit fraud risk assessment instructions in the more effective assessment of the presence of fraud. These results have implications for the assignment of auditors to tasks and the structuring of these tasks ". This shows that audit managers are more effective than senior audits in assessing fraud risk with analytical procedures. In addition, explicit fraud risk assessment instructions result in a more effective assessment of existing fraud. These results have implications for the assignment of auditors to these tasks and the structuring of these tasks.

Knowledge and experience are important components in an audit task, so it is not surprising that the way novice auditors and experienced auditors will respond differently to information that will be used in their judgment or analysis of the judgment. Junior auditors, because they have little knowledge and experience, will tend to focus on negative information rather than positive information. In carrying out the examination task, the novice auditor will feel anxious that later he will make a wrong judgment.

Second, task-specific knowledge is information stored in memory; both from experience from facts (practical) and concepts (theoretical), more specifically those related to performance in tasks that use audit judgment (consideration) both general and specific knowledge [6]. Meanwhile, according to Moyes (1996), " auditing experience of the auditor and prior success of auditing organization in detecting fraud are constantly significant variables, detecting fraud for each audit cycle and combined cycle estimates ". This reveals the auditor's audit experience and previous success of the audit organization in detecting fraud is a significant variable in detecting fraud for each audit cycle and the combined cycle estimate.

According to Berdard and Bigg (1991) in Tirta, (2004), auditors with industry-specific knowledge can easily identify client company errors. Meanwhile, according to Jacobson (1990) in Tirta, (2004) to improve the ability of auditors, especially specific knowledge (as a dimension) in assessing fraud with training is highly recommended (as an element). According to Bologna et al. (Noviyanti, 2010) knowledge related to fraud (as a dimension), including fraud knowledge, accounting, and auditing knowledge, computers and information technology, law, and rules of evidence investigative mentality psychology, communication skills. So Task-specific knowledge has an influence on auditor performance which can be used as a measuring tool in this study.

While Ashton and Bonner (1990) in Tirta, (2004) stated that expertise associated with knowledge requires connecting specific tasks and knowledge compared to singular tasks. Meanwhile, Ashton (1991) in Tirta, (2004) argues that: (i) Even the most experienced auditors have limited direct experience with financial statement errors, (ii) Auditors seem to know only the most frequently occurring error effects and causes, and (iii) The differences in auditors' knowledge on error effect across experience levels are not explained by the differences in the length of either audit experience or industry-specific audit experience ".

Research on judgment and decision-making in accounting and auditing is generally obtained from the influence of the experience of the perpetrator's performance and the influence of the knowledge factor, and in particular, it is also possible to be used in detecting cases of fraud. In this study, the author will try to link experience, knowledge (knowledge), and performance, in particular looking for the relationship between task-specific knowledge variables

and experience, and their effect on auditor performance on Fraud Prevention in financial statements.

Previous research that is used as a reference in this study is about the factors that influence auditor performance concerning fraud committed by Tirta (BPK, Jakarta) and Sholihin (2004) whose research is entitled "The Effects Of Experience And Task-Specific Knowledge On Auditor's Performance In Assessing A Fraud Case" which examines whether task-specific knowledge can affect the relationship between auditor experience and performance in assessing fraud.

Based on the description above, the author wants to conduct a study with the title "Determination of External Auditor Experience, Task-Specific Knowledge, and Institutional Governance Implementation of Fraud Prevention at the BPK RI Office"

2. Literature Review

According to Husein (2010) Agency Theory. This theory states that the company is a place or intersection point for contractual relationships that occur between management, owners, creditors, and the government. This theory is about monitoring the various costs and relationships among these groups. An example is auditing, it assures outside parties, owners, and creditors about the management of the company by management as an agent. Agency theory in this study is used to explain the reasons for the emergence of tests on the presentation of financial statements whose tests are carried out by independent auditors. To reduce or minimize fraud committed by management and make financial reports made by management more reliable.

According to Amin, fraud (fraud) is a broad illegal concept, fraud describes any deliberate fraudulent attempt, which is intended to take the assets or rights of another person or party. In the context of an audit of fraudulent financial statements, fraud is defined as an intentional misstatement of financial statements. The two main categories are fraudulent financial reporting and misappropriation of assets.

Professional Standards for Certified Public Accountants (SPAP) SA Section 110 (PSA No.02) regulates the responsibilities and functions of independent auditors concerning the audit of the company's financial statements. The Indonesian Institute of Accountants (2001: 210.1) states that the achievement of auditor expertise begins with formal education, which is expanded through subsequent experiences in auditing practice.

2.1 Auditor Experience

Experience is a good way of learning for internal auditors that will make auditors rich in audit techniques. The longer the experience of the auditor, the more capable and proficient the auditor is in mastering his duties and the activities being audited. Libby and Frederick (Salsabil, 2019), it was found that experienced auditors have a better understanding. They are also better able to provide reasonable explanations for errors in financial statements and can classify errors based on audit objectives and the structure of the underlying accounting system.

Experience has also formed auditors to be able to face and resolve obstacles and problems in carrying out their duties, and to be able to control emotional tendencies towards the party being examined. In addition to knowledge and expertise, the experience of auditors makes a relevant contribution to improving auditor competence and audit quality.

According to Djauzak (Tirta, 2004), the factors that can affect the auditor's experience are time, frequency, type, task, application, and results can be explained as follows:

1. Time: The longer a person performs a task, the more experience he gets.
2. Frequency: The more often the person performs a similar task, generally the person will get better work experience.
3. Types of tasks: The more types of tasks a person performs, generally the person will gain more work experience.
4. Application: The more the application of one's knowledge, skills, and attitudes in carrying out tasks, of course, the more that person's work experience will be.
5. Result: Someone who has more work experience will be able to get better job performance results.

Therefore, there is a significant influence between the auditor's work experience on audit quality. There is a process that shows that work experience has a positive influence on

audit quality. This means that if the work experience of an auditor is getting better, it will improve audit quality and the increase is real. The experience possessed by the auditor is expected to get results that match the company's expectations of the length of time working as an auditor, the many assignments that have been carried out, the intensity of detecting fraud, the ability to understand fraud, and the ability to find the causes of fraud.

2.2 Task Specific Knowledge

Hasni's research (Yusrianti, 2015) said that Task-Specific Knowledge is information stored in memory, both from experience from facts (practical) and concepts (theoretical), more specifically those related to performance in tasks that use judgment audit both general and specific knowledge.

2.3 Agency Governance

Good governance or often called good governance is the most prominent issue in the management of public administration. Governance focuses on governance mechanisms which refer to the processes of formal and institutional institutions that operate to facilitate collective action and maintain public order. The concept of governance also refers to the creation of structures or rules both internally and externally as a result of the interaction of many actors regulating each other [7].

Partono (2010) revealed that good governance is the implementation of a solid and responsible state government, as well as efficient and effective, by maintaining a synergistic constructive interaction between government domains, the private sector, and the community that is interconnected. Meanwhile, the Financial and Development Supervisory Agency (BPKP) defines good governance as commitment, rules of the game, and healthy and ethical business practices.

Prajogo (2010) formulated the principles of governance as capable, responsive, inclusive, and transparent. According to the UNDP, good or democratic governance requires participation. Any improvement in governance should include many people who have a voice in decision-making. The United Nations explains that the principles of Good Governance are to promote equity, participation, pluralism, transparency, accountability, and the rule of law. Reference [10] explains that good governance contains four main values, namely, accountability, participation, predictability, and transparency.

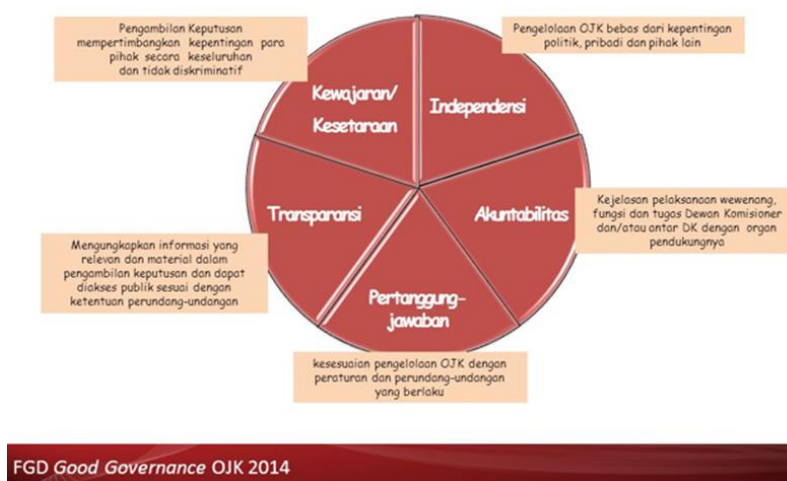


Figure 1. Principles of Good Governance.
Source: (IFAC, 2014)

2.4 Fraud Prevention

Fraud is an illegal act that is carried out by one person or group of people intentionally or planned which causes another person or group to benefit, and harm another person or group [7]. According to Jusup (2016), fraud can also be termed as fraud which contains the meaning of a deviation and unlawful act, which is carried out intentionally for a specific purpose, such as deceiving or giving a wrong picture (misleading) to the parties. others, carried out by people both inside and outside the organization. Fraud is designed to take advantage of opportunities dishonestly, which directly or indirectly harms other parties.

According to the definitions of fraud according to the experts above, it can be concluded that fraud is an act carried out by an individual or organization intentionally to deceive, hide, or gain profit in a condition, where the action can harm the related parties. Some things that can influence someone to commit fraud according to Putra (2016) are leadership style, compensation suitability, the effectiveness of internal control, law enforcement, organizational ethical culture, and organizational commitment. Based on the explanation above, it can be concluded that the hypothesis is as follows.

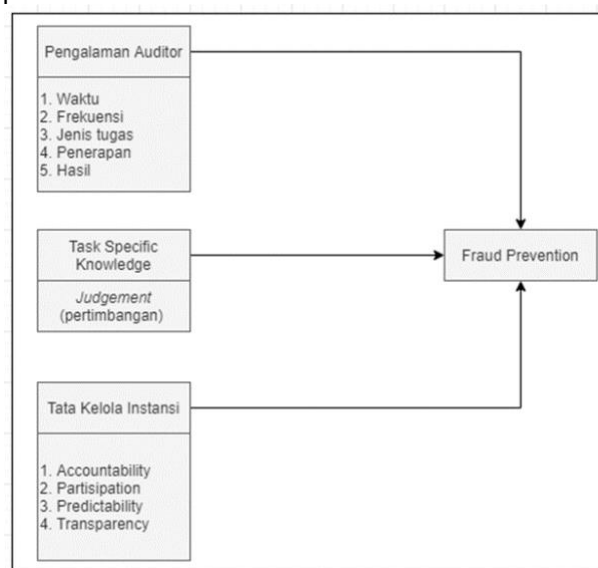


Figure 2 . Conceptual Framework

3. Research Method

This type of qualitative descriptive research. The population of the BPK RI office is 30 respondents. The data analysis technique used in this research is Confirmatory Factor Analysis (CFA). Factor analysis is one of the multivariate statistical techniques used to summarize (data summarization) and reduce data (data reduction) from a large number of variables into a smaller number [8].

4. Research Result

Descriptive Statistics of Research Variables

1. **Validity and Reliability Test**
2. **Validity test**

Variabel	Valid	Corrected Item-Total Correlation	Keterangan
Pengalaman Auditor (X1)	0.300	0.472	Valid
	0.300	0.379	Valid
	0.300	0.371	Valid
	0.300	0.329	Valid
Task Specific Knowledge (X2)	0.300	0.445	Valid
	0.300	0.606	Valid
	0.300	0.376	Valid
	0.300	0.704	Valid
	0.300	0.549	Valid
Tata Kelola Instansi (X3)	0.300	0.354	Valid
	0.300	0.550	Valid
	0.300	0.767	Valid
Fraud Prevention (Y)	0.300	0.528	Valid
	0.300	0.460	Valid
	0.300	0.607	Valid
	0.300	0.572	Valid

Table 1 . Validity Test Results
Source: Primary data processed, 2022

Based on the table of validity test results above, it is known that all indicator items used in this paper to measure the variables of Auditor Experience, Task-Specific Knowledge, Institutional Governance, and Fraud Prevention are declared valid.

4.1 Reliability Test

Table 2. Reliability Test Results

NO	Variable	Cronbach's Alpha	Reliability Standard	Information
1	Auditor Experience	0.679	0.6	Reliable
2	Task Specific Knowledge	0.759	0.6	Reliable
3	Agency Governance	0.638	0.6	Reliable
4	Fraud Prevention	0.700	0.6	Reliable

Source: Primary data processed, 2022

Based on the table of reliability test results on all of the above variables, it shows that the Cronbach Alpha value is > 0.60 so it is declared reliable or feasible to use.

4.2 Confirmatory Factor Analysis

Here, the authors describe the results of data processing on statements regarding Auditor Experience, Task-Specific Knowledge, and Institutional Governance on Fraud Prevention in twenty-five statements:

- A. Determine the variables to be analyzed
- B. The variables analyzed in this study were 16 variables. The previous stage has gone through validity and reliability tests. For this reason, these 16 variables will be tested by factor analysis.
- C. Testing the variables that have been determined, the 16 tested variables are included in the factor analysis to test the KMO value and the Bartlett Test and MSA (measures of sampling adequacy), the MSA value must be above 0.5. The following is a table of KMO and Bartlet Test scores.

Table 3 . KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.794
Bartlett's Test of Sphericity	Approx. Chi-Square	6.284
	df	6
	Sig.	.000

Source: Primary data processed, 2022

Based on the results of factor analysis determine whether the data matrix has sufficient correlation (sufficient correlation). The Bartlett of Sphericity test is a statistical test to determine whether there is a correlation between variables. From the results of the analysis, it was found that the KMO value was $0.794 > 0.50$. The results of the SPSS output display show that the KMO value = 0.794 so that factor analysis can be carried out. Likewise, with the value of the Bartlett test with Chi-squares = 6.284 and significance at 0.000, it can be concluded that the factor analysis test can be continued.

Table 4 . Total Variance Explained

Total Variance Explained								
Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1.485	37.116	37.116	1.485	37.116	37.116	1.482	37.058	37.058
1.083	27.078	64.194	1.083	27.078	64.194	1.085	27.135	64.194
.860	21.507	85.701						
.572	14.299	100.000						

Extraction Method: Principal Component Analysis.

Source: Primary data processed, 2022

SPSS will group into 4 Fraud Prevention indicators which include Auditor Experience, Task-Specific Knowledge, and Institutional Governance, based on the eigenvalue > 1 , namely factor 1 with an eigenvalue of 1,485 and factor 2 with an eigenvalue of 1,083. From the SPSS output display, it can be seen that factor 1 can explain the variation of 37.116% and factor 2 can explain the variation of 27.078% or both factors can explain the variation of 64.194%.

The following is a display of the two factors before rotation.

Table 5. Component Matrix

Component Matrix ^a		
	Component	
	1	2
Pengalaman Auditor		.811
Task Specific Knowledge	.831	
Tata Kelola Instansi	.552	.624
Fraud Prevention	.649	

Extraction Method: Principal Component Analysis.

a. 2 components extracted.

Source: Primary data processed, 2022

It appears that the autonomous indicators are clustered in factor 1 (high loading factors are grouped into one), while routine indicators are clustered at factor 1 for routine indicators 1, 2, and 3 while routine 3 is clustered in factor 2. This becomes difficult to interpret, therefore rotation must be done.

According to Hair (1998), the Varimax method proved to be very successful as an analytical approach to obtain the orthogonal rotation of a factor. The results of factor rotation using the Varimax method can be seen below.

Table 6. Rotated Component Matrix

Rotated Component Matrix ^a		
	Component	
	1	2
Pengalaman Auditor		.789
Task Specific Knowledge	.829	
Tata Kelola Instansi	-.503	.664
Fraud Prevention	.661	

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.
a. Rotation converged in 3 iterations.

Source: Primary data processed, 2022

The results of the rotation show that now the indicators autonomy to autonomous4 are clustered at factor 1 and routine1 to routine4 indicators are clustered at factor 2. Where autonom1 shows a value of 0.789 in component 2, Task-Specific Knowledge in component 1 of 0.829, Institutional Governance 0.664, and Fraud Prevention 0.661. So it can be concluded that the AUTONOMY construct has unidimensionality as well as the ROUTINE construct or in other words, all of the autonomic indicators are valid and all of the routine indicators are valid.

1. Factor 1 consists of Auditor Experience which includes time, frequency, type of task, scientific application, and results.
2. Factor 2 consists of Task-Specific Knowledge which includes knowledge, judgment, and competence.
3. Factor 3 consists of governance which includes accountability, participation, prediction, and transparency.

Santoso (2004:47), explains that the Component Matrix of the rotation process (Rotated Component Matrix) shows a clearer and more real distribution of variables. With the rotation process, the loading factor that used to be small is getting smaller, and the large loading factor is getting bigger.

Table 7. Component Transformation Matrix

Component Transformation Matrix		
Component	1	2
1	.997	-.076
2	.076	.997

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.

From the table, it can be explained that on the diagonal factors (components) 1, 2, (0.997; 0.997) Numbers marked with a minus (-) indicate the direction of correlation. While on the other diagonal, it shows a number below 0.5 which indicates that there are other components in each factor that have a higher correlation. And only 2 factors whose numbers are above 0.5, namely: factor 1 (component 1), factor 2 (component 2), each of which numbers: 0.997; 0.997.

4. Conclusion

Based on the results of data processing and data analysis, it is concluded that: The factors that affect Fraud Prevention are based on their formation, only two factors whose diagonal value is above 0.5, it is sufficient to represent the two factors that are formed which are the factors that affect the community's Fraud Prevention, namely Auditor Experience and Task-Specific Knowledge.

5. Suggestion

Based on the explanation of the research conclusions, it should be necessary to strengthen the character of the auditor. The Head of the Public Accounting Firm must estimate the level of audit and choose the right auditor who is capable and has the competence or expertise to carry out the task at hand.

Research suggests that PNJ management informs the results of examinations by government accountants to the academic community in a transparent manner so that the implementation of GCG principles, namely accountability and transparency is achieved.

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