

Research article

The Effect of Professional Skepticism and Gender on the Ability to Detect Fraud by Auditors at the Directorate of Customs and Excise Audit

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Abstract.

The present study determines and analyzes the effect of professional skepticism and gender on an auditor's ability to detect fraud. The study sample comprised auditors working at the Directorate of Customs and Excise Audit. Samples were selected through a random sampling technique. A quantitative research was conducted using a questionnaire. Data were analyzed through multiple linear regression analysis using the SPSS software v.25. The results indicated that professional skepticism and the auditors' gender had a significantly positive effect on the ability to detect fraud. The authors recommend future studies to be conducted using interviews, case studies, and mixed methods and not just a questionnaire.

Keywords: professional skepticism, gender, the ability to detect fraud

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1. Introduction

The implementation of the Self-Assessment system on customs and excise documents makes it easier for service users/customers and excise stakeholders to report their customs and excise activities more concisely, quickly, effectively and efficiently. However, on the other hand, there is a great potential for errors or fraud to occur, so a post-entry audit, known as the Customs and Excise Audit, was prepared.

Post-entry Audit or called Customs Audit is a compliance audit conducted by the Directorate General of Customs and Excise which aims to determine the level of compliance of the customs audit object. Basically, the customs audit aims to balance the supervisory function and the service function of the customs institution (balance between supervision and facilitation), but it is also able to play a dual role, namely optimizing state revenues and increasing the smooth flow of goods.


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The purpose of this customs and excise audit is to test the level of compliance of service users/companies on the implementation of compliance with statutory provisions in the field of customs and/or excise. In addition, to secure state revenues from fraud committed by the company. Therefore, the ability to detect fraud (fraud detection skills) in the implementation of customs and excise audits is very important.

The ability to detect fraud is something that must be owned by the auditor because it shows the extent to which the quality of the audit is carried out. In audit practice, between error (error) and fraud (fraud) is often difficult to distinguish. The ability to detect fraud is needed to ensure that material misstatements that occur are truly the result of fraud and not errors merely[1].

According to Beasley et al [1] explained that one of the causes of the auditor's failure to detect fraud is the low level of professional skepticism owned by the auditor. Professional skepticism is an attitude that includes a questioning mind, being alert to conditions that may indicate possible misstatements, whether caused by fraud or error, and an important assessment of audit evidence (Indonesian Institute of Certified Public Accountants in Auditing Standards 200, 2013).

Anggriawan, 2014 [2] it is stated that an auditor must have an attitude of professional skepticism in conducting an audit, so that the auditor does not simply believe the assertions given by management, but must be able to find evidence that supports these assertions. If fraud occurs, with high skepticism, the auditor is more likely to find the fraud.

Putri at al, 2017[3] it is stated that high professional skepticism will have an impact on auditor performance. Professional skepticism can be used when an auditor reviews existing audit evidence, then detects signals or signs of possible fraud contained in a financial statement.

Furthermore, individual characteristics also affect the auditor's ability to detect fraud. Gender is a characteristic that is often linked in several studies. Stereotypes about gender affect a person's behavior and subsequently affect audit judgment and the quality of the resulting audit.

So far, the auditor profession is more attached to a masculine image. Careers and auditing fields are synonymous with working long hours, working overtime, and having large clients. Stereotyped personality traits such as leadership, strong personality, assertiveness as more common among public accountants (auditors). It is also interpreted as the key to success in the profession.

According to Montenegro[1] it is stated that the auditor profession is not easy, making this profession more dominated by men and only a few women. However, women

are considered to have better ethical reasoning than men. Sensitivity to red flags is influenced by the level of ethical reasoning possessed by the auditor. The higher the level of ethical reasoning possessed by an auditor, the more sensitive it will be to the symptoms of fraud that exist.

Fitriana [4] found that female auditors were better able to detect fraud than male auditors. Fitriana[4] stated that women are more efficient and effective in processing information in complex tasks than men because women have the ability to differentiate and integrate key decisions.

In research Kartikarini [1], it is explained that gender is an individual characteristic that brings with it self-perception so that it also determines a person's judgment in making conclusions. Auditors who have flexible gender (androgynous) are better at understanding the signs of fraud. With androgynous gender characteristics, auditors will be more flexible in their behavior in different social situations and more precise in making judgments around them, including regarding red flags that occur.

The Research Gap phenomenon is that there are differences in the results of previous studies that produce different conclusions about the results of the analysis of the effect of professional skepticism and gender on the ability to detect fraud.

Based on research conducted [1][3][5][6][7], state that professional skepticism partially has a positive effect on the ability of auditors to detect fraud. Meanwhile, according to research [8][9][10][11] state that professional skepticism has no effect on the ability of auditors to detect fraud.

Furthermore, based on research [1][12][13], gender has a significant influence on the auditor's ability to detect fraud. Based on research Fitriana[4], the results show that there are differences in the ability to detect fraud based on differences in auditor gender. Meanwhile, according to research Fujianti[14], there is no difference in the ability to detect fraud based on the gender difference of the auditor, or in other words, gender has no effect on the auditor's ability to detect fraud.

The Indonesian Institute of Certified Public Accountants (IAPI) in Standard Auditing (SA) 200 defines professional skepticism as an attitude that includes a questioning mind, being aware of conditions that may indicate possible misstatements, whether caused by fraud or error, and an important judgment on audit evidence. As an attitude, professional skepticism is basically a mindset that encourages the auditor's behavior to adopt a questioning approach when considering information and drawing conclusions.

Professional skepticism includes being aware of, for example, audit evidence that contradicts other audit evidence obtained, or information that raises questions about the reliability of documents or responses to inquiries used as audit evidence. Professional

skepticism also includes an important assessment of audit evidence, which consists of two things, namely: information that supports and corroborates management's assertions, and information that contradicts those assertions.

Professional skepticism is influenced by the personal behavioral traits (ie attitudes and ethical values) as well as the level of competence (ie knowledge) of the individuals conducting the audit. This, in turn, is influenced by education, training and experience.

The theoretical model of Hurr, Eining, and Plumlee (HEP) as mentioned in Kartikarini [1] mentions six characteristics/indicators of professional skepticism, namely a questioning mind, suspension of judgment, seeking knowledge (search). for knowledge), interpersonal understanding, self-confidence, and self-determination.

Furthermore, HEP asserts that having six characteristics of skepticism will lead to four specific audit behaviors, namely: 1) increased information seeking; 2) improved contradiction detection; 3) enhancement of alternative generations; and 4) wider control of interpersonal information. Each of these audit behaviors, in turn, will enable the auditor to better detect fraud.

Noviyanti [15] states that the cognitive dissonance theory developed by Leon Festinger can help explain how the auditor's attitude of skepticism occurs if there is cognitive dissonance in him when detecting fraud.

According to (Leon Festinger, 1957) in Noviyanti [15], humans basically like consistency, therefore humans will tend to take attitudes that do not conflict with each other and avoid taking actions that are not in accordance with their attitudes. Dissonance means that there is an inconsistency. Cognitive dissonance has the meaning of an unpleasant psychological state that arises when in humans there is a conflict between two cognitions or a conflict between behavior and attitudes.

In this theory what is meant by cognitive element is any knowledge, opinion, or what people believe about an object, environment, self or behavior. Cognitive dissonance can occur in relevant or related cognitive elements.

Based on Festinger's theory, the emergence of dissonance will cause a person to experience psychological discomfort. This theory helps to predict the tendency of individuals to change attitudes and behavior in order to reduce the dissonance that occurs.

In relation to this research, this theory helps explain how auditors who have a high level of skepticism when faced with red flags, will tend to take an attitude to seek as much information and information as possible until there is sufficient evidence to

conclude whether or not fraud has occurred. This will ultimately increase the auditor's ability to detect fraud.

H1: Professional skepticism directly has positive and significant effect on the ability to detect fraud

According to the Oxford Learner's Dictionary, gender is the fact of being male or female, especially when considered with reference to social and cultural differences, not biological differences.

Meanwhile, according to Bem as quoted in Setyaningsih[16], gender is a personality characteristic in which a person's attitudes and behavior will be influenced by their gender role. Gender roles are all the expectations made by the social environment about the masculine and feminine behavior that men and women have.

The concept of gender is different from gender. Gender (sex) means the biological difference between men and women by nature as a gift from God that cannot be exchanged. While gender is a difference that is formed socially. The concept of gender is the division of men and women that is socially and culturally constructed [16]. Gender relates to the different roles between men and women in society. Male traits are represented by masculine images, while female traits are represented by feminine images.

Gender roles are grouped into 3 classifications as described in the following table:

TABLE 1: Gender Role Classification

| Masculine | Feminine | Neutral |
|--|---|---|
| Self-reliant Defends own beliefs Independent Athletic Assertive Strong personality Forceful Analytical Has leadership abilities Willing to take risks Makes decisions easily Self-sufficient Dominant Masculine Willing to take a stand Aggressive Acts as a leader Individualistic Competitive Ambitious | Yielding Cheerful Shy Affectionate Flatterable Loyal Feminine Sympathetic Sensitive to the needs of others Understanding Compassionate Eager to soothe hurt feelings Soft-spoken Warm Tender Gullible Child-like Does not use harsh language Loves children Gentle | Helpful Moody Conscientious Theatrical Happy Unpredictable Reliable Jealous Truthful Secretive Sincere Conceited Likable Solemn Friendly Inefficient Adaptable Unsystematic Tactful Conventional |

Gender types are categorized into 4 categories namely masculine, feminine, androgynous, and undifferentiated as shown in the following table:

TABLE 2: Gender Type Classification

| Gender type | Masculine score | Feminine score |
|------------------|-----------------|----------------|
| Androgyne | High | High |
| Masculine | High | Low |
| Feminine | Low | High |
| Undifferentiated | Low | Low |

Auditors with androgynous gender are more flexible in placing themselves. According to Richmond-Abbot (1992) and Bem (1985) in Setyaningsih [16] an androgynous individual is someone who identifies desirable masculine and feminine characteristics, is free from gender restrictions and is more free to combine masculine and feminine behavior in social situations that are vary.

Kartikarini[1] states that attribution theory can be used to explain how different genders can affect the auditor’s ability to detect fraud.

Kelley, 1973 in Kartikarini[1] states that attribution theory can answer questions about social perception but also relates to self-perception. Auditors when dealing with red flags when conducting an audit, will try to find the cause and draw conclusions about the red flags.

Based on attribution theory, gender is an individual characteristic that comes from within a person which brings with it self-perception. Self-perception based on gender then affects the formation of judgment. Auditors with androgynous gender are more flexible in placing themselves. A balanced gender role brings a better self-perception, so that it is more precise in making conclusions about the surrounding events, including recognizing the symptoms of fraud in the form of red flags.

H2: Gender directly has positive and significant effect on the ability to detect fraud

H3: Professional skepticism and gender simultaneously has positive and significant effect on the ability to detect fraud

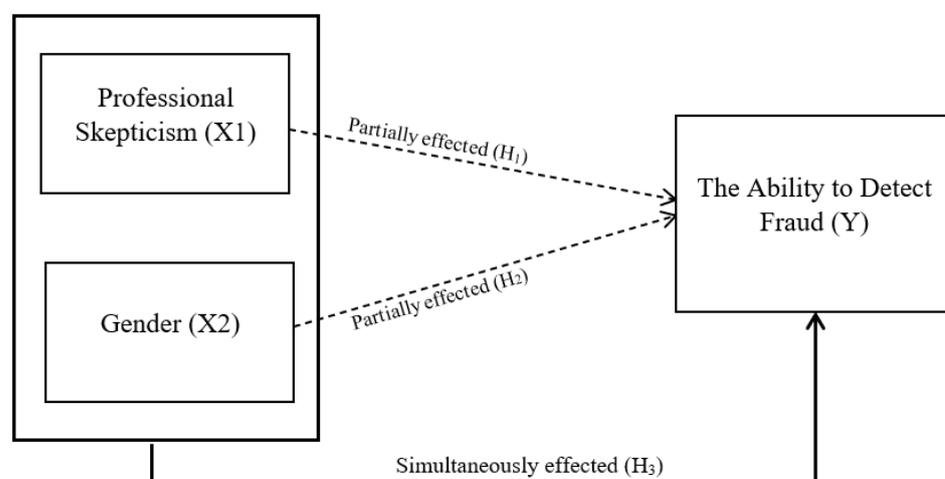


Figure 1: Research Model.

2. Research Design and Method

The research method that will be used in this study is a quantitative method with a survey method using questionnaire, because to present an overview of the relationship between the variables to be studied, each of these variables will be examined. This research was conducted on auditors/examiners who work in the Directorate of Customs and Excise Audit. Sources of data used in this study is primary data. The primary data in this study were obtained directly from the research sample at the Directorate of Customs and Excise Audit. Data collection used questionnaire with variable measurement using a Likert scale (1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree).

The population in this study were employees of the Directorate of Customs and Excise Audit with the following criteria:

1. Is an active employee in the Directorate of Customs and Excise Audit
2. Already have a certificate of auditor expertise
3. Is a functional inspector in the Directorate of Customs and Excise Audit

Based on these criteria, the total population that meets the criteria is 160 people (as of March 1, 2021)

To calculate the number of samples in this study using the Slovin formula, where the total population (N) can be known with certainty, the formula used is as follows:

$$n = \frac{N}{1 + Ne^2}$$

$$n = \frac{160}{1 + 160(0,1)^2}$$

$$n = 61,54 \approx 62$$

Description:

n = sample size

N = total population

e = error sampling tolerance

From the above calculation, it is known that the number of samples to be studied is as many as 62 respondents from the total number of auditors serving in the Directorate of Customs and Excise Audit.

The method of analysis in this study uses multiple linear regression to determine the effect of each independent variable on the dependent variable. By the formulated

hypothesis, in this study, the analysis of multiple linear regression was measured using SPSS ver 25 starting from the data quality test, multiple linear regression analysis, classic assumption test, hypotheses testing and coefficient of determination test (R^2).

TABLE 3: Operational Variables

| No. | Variable | Definition | Indicator | Scale |
|------------------------------|---------------------------------|---|---|---------|
| Independent Variables | | | | |
| 1. | Professional Skepticism (X1) | An attitude that includes a questioning mind, being aware of conditions that may indicate possible misstatements, whether caused by fraud or error, and an important judgment on audit evidence. | Questioning mind Suspension of judgement Search for knowledge Interpersonal understanding Self confidence Self determination | Ordinal |
| 2. | Gender (X2) | A personality characteristic in which a person's attitudes and behavior will be influenced by their gender role. Gender relates to the different roles between men and women in society. Male traits are represented by masculine images, while female traits are represented by feminine images. | Masculine Neutral Feminine | Ordinal |
| Dependent Variable | | | | |
| 3. | The Ability to Detect Fraud (Y) | The ability of the auditor to detect fraud is the quality of an auditor in explaining the unfairness of the financial statements presented by the company by identifying and proving the fraud. | Auditors are able to detect red flags related to corporate culture with high fraud risk Auditors are able to detect red flags related to fraud perpetrators Auditors are able to detect red flags related to accounting | Ordinal |

The formula to analyze multiple regression model in this study is:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2$$

Description:

Y = The ability to detect fraud

X₁ = Professional Skepticism

X₂ = Gender

α = costanta

β₁ = coefficient regression of X₁

β₂ = coefficient regression of X₂

3. Result and Discussion

3.1. Result Analysis

3.1.1. Data Quality Test

Validity Test

Validity test is used to measure the validity of a questionnaire. In this study, the questionnaire consists of 3 (three) section in accordance with variables. Section 1 about professional sketicism, Section 2 about gender and Section 3 about ability to detect fraud. The value of r_{table} in this study for $df=60$ and $\alpha=5\%$ or 0.05 is 0.25000 . Questions are considered valid if the value of r_{count} is more than r_{table} . The result of validity test for the questionnaire is as shown in the table below:

Source: Output SPSS ver 25, 2021 processed

Based on the test results in the table above, it can be concluded that all questions in the questionnaire are valid.

Reliability Test

Reliability test is used to measure the reliability of a questionnaire by measuring the consistency of answers to the questionnaire. In this study, the reliability test was carried out using the Cronbach Alpha test. The benchmark in this study is if the Cronbach Alpha value ≥ 0.6 then the questionnaire is reliable.

Source: Output SPSS ver 25, 2021 processed

Based on the test results in the table above, it can be concluded that all questions in the questionnaire are reliable.

3.1.2. Multiple Linear Regression Analysis

In this study, multiple regression was used because this study examined more than one independent variable. Furthermore, this study was also conducted to determine the direction of the relationship between the variables of professional skepticism and gender on the ability to detect fraud whether each independent variable is positively or negatively related. The regression analysis equation model in this study is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2$$

Description:

Y = The ability to detect fraud

TABLE 4: Validity Test Result

| Variable | Question No. | r_{count} | r_{table} | Conclusion |
|-------------------------|--------------|-------------|-------------|------------|
| Professional skepticism | 1 | 0.356 | 0.25 | Valid |
| | 2 | 0.367 | 0.25 | Valid |
| | 3 | 0.323 | 0.25 | Valid |
| | 4 | 0.32 | 0.25 | Valid |
| | 5 | 0.488 | 0.25 | Valid |
| | 6 | 0.458 | 0.25 | Valid |
| | 7 | 0.419 | 0.25 | Valid |
| | 8 | 0.405 | 0.25 | Valid |
| | 9 | 0.384 | 0.25 | Valid |
| | 10 | 0.337 | 0.25 | Valid |
| | 11 | 0.418 | 0.25 | Valid |
| | 12 | 0.392 | 0.25 | Valid |
| | 13 | 0.455 | 0.25 | Valid |
| | 14 | 0.311 | 0.25 | Valid |
| | 15 | 0.426 | 0.25 | Valid |
| Gender (masculine) | 1 | 0.41 | 0.25 | Valid |
| | 2 | 0.274 | 0.25 | Valid |
| | 3 | 0.46 | 0.25 | Valid |
| | 4 | 0.34 | 0.25 | Valid |
| | 5 | 0.537 | 0.25 | Valid |
| | 6 | 0.444 | 0.25 | Valid |
| | 7 | 0.348 | 0.25 | Valid |
| | 8 | 0.31 | 0.25 | Valid |
| | 9 | 0.313 | 0.25 | Valid |
| | 10 | 0.384 | 0.25 | Valid |
| | 11 | 0.347 | 0.25 | Valid |
| | 12 | 0.327 | 0.25 | Valid |
| | 13 | 0.325 | 0.25 | Valid |
| | 14 | 0.316 | 0.25 | Valid |
| | 15 | 0.362 | 0.25 | Valid |
| 16 | 0.284 | 0.25 | Valid | |
| 17 | 0.508 | 0.25 | Valid | |
| 18 | 0.415 | 0.25 | Valid | |
| 19 | 0.489 | 0.25 | Valid | |
| 20 | 0.382 | 0.25 | Valid | |

X_1 = Professional Skepticism

X_2 = Gender

α = costanta

β_1 = coefficient regression of X_1

TABLE 4: (Continued)

| Variable | Question No. | r_{count} | r_{table} | Conclusion |
|-----------------------------|--------------|-------------|-------------|------------|
| Professional skepticism | 1 | 0.356 | 0.25 | Valid |
| Gender (feminine) | 1 | 0.268 | 0.25 | Valid |
| | 2 | 0.385 | 0.25 | Valid |
| | 3 | 0.358 | 0.25 | Valid |
| | 4 | 0.364 | 0.25 | Valid |
| | 5 | 0.372 | 0.25 | Valid |
| | 6 | 0.588 | 0.25 | Valid |
| | 7 | 0.296 | 0.25 | Valid |
| | 8 | 0.325 | 0.25 | Valid |
| | 9 | 0.423 | 0.25 | Valid |
| | 10 | 0.349 | 0.25 | Valid |
| | 11 | 0.351 | 0.25 | Valid |
| | 12 | 0.368 | 0.25 | Valid |
| | 13 | 0.33 | 0.25 | Valid |
| | 14 | 0.413 | 0.25 | Valid |
| | 15 | 0.505 | 0.25 | Valid |
| | 16 | 0.271 | 0.25 | Valid |
| | 17 | 0.29 | 0.25 | Valid |
| | 18 | 0.389 | 0.25 | Valid |
| | 19 | 0.328 | 0.25 | Valid |
| | 20 | 0.276 | 0.25 | Valid |
| The ability to detect fraud | 1 | 0.387 | 0.25 | Valid |
| | 2 | 0.321 | 0.25 | Valid |
| | 3 | 0.42 | 0.25 | Valid |
| | 4 | 0.444 | 0.25 | Valid |
| | 5 | 0.315 | 0.25 | Valid |
| | 6 | 0.344 | 0.25 | Valid |
| | 7 | 0.473 | 0.25 | Valid |
| | 8 | 0.29 | 0.25 | Valid |
| | 9 | 0.294 | 0.25 | Valid |
| | 10 | 0.306 | 0.25 | Valid |
| | 11 | 0.27 | 0.25 | Valid |
| | 12 | 0.313 | 0.25 | Valid |
| | 13 | 0.271 | 0.25 | Valid |
| | 14 | 0.536 | 0.25 | Valid |
| | 15 | 0.405 | 0.25 | Valid |
| | 16 | 0.485 | 0.25 | Valid |
| | 17 | 0.397 | 0.25 | Valid |
| | 18 | 0.361 | 0.25 | Valid |
| | 19 | 0.388 | 0.25 | Valid |
| | 20 | 0.29 | 0.25 | Valid |

TABLE 5: Reliability Test Result

| Variable | Cronbach's Alpha | Cronbach's Alpha Based on Standardized Items | N of Items | Conclusion |
|-----------------------------|------------------|--|------------|------------|
| Professional skepticism | 0.601 | 0.607 | 15 | Valid |
| Gender (masculine) | 0.679 | 0.689 | 20 | Valid |
| Gender (feminine) | 0.636 | 0.659 | 20 | Valid |
| The ability to detect fraud | 0.650 | 0.666 | 20 | Valid |

β_2 = coefficient regression of X_2

TABLE 6: Multiple Linear Regression Analysis

| Model | Coefficients ^a | | | | | | |
|-------------------------|-----------------------------|------------|---------------------------|-------|-------|-------------------------|-------|
| | Unstandardized Coefficients | | Standardized Coefficients | T | Sig. | Collinearity Statistics | |
| | B | Std. Error | Beta | | | | |
| 1 (constant) | 0.931 | 14.514 | | 0.064 | 0.949 | | |
| Professional skepticism | 0.815 | 0.244 | 0.314 | 3.338 | 0.001 | 0.991 | 1.009 |
| Gender | 6.859 | 1.094 | 0.590 | 6.268 | 0.000 | 0.991 | 1.009 |

Dependent variable: The ability to detect fraud

Source: Output SPSS ver 25, 2021

Based on the results of the multiple regression analysis above, the following regression equation is obtained:

$$Y = 0.931 + 0.815X_1 + 6.859X_2$$

Based on the regression equation model that has been obtained, the regression model can be interpreted as follows:

1. The coefficient of constant (α) is 0.931. This means that if the value of the variables of professional skepticism and gender on the object of research is 0 (zero), then the ability to detect fraud is worth 0.931.
2. The coefficient value (β_1) is 0.815. This means that if the value of professional skepticism increases by 1 unit, while other variables are fixed, the ability to detect fraud will increase by 0.815. A positive coefficient means that there is a positive relationship between professional skepticism and the ability to detect fraud.
3. The coefficient value (β_2) is 6.859. This means that if the gender value increases by 1 unit, while other variables are fixed, the ability to detect fraud will increase by 6.859.

A positive coefficient means that there is a positive relationship between gender and the ability to detect fraud.

3.1.3. Hypotheses Testing

t Test (Partially)

The *t* test is used to test the significance level of the effect of the independent variable partially on the dependent variable. The *t*-test is done by comparing the t_{count} value with the t_{table} value. The t_{table} value is calculated using a statistical table, while the t_{count} value is obtained from the results of SPSS data processing in the coefficients table. Based in statistic table, the value of t_{table} is 2.00100.

TABLE 7: *t* Test (Partially)

| Model | | Coefficients ^a | | | t | Sig. | Collinearity Statistics | |
|-------|-------------------------|-----------------------------|------------|---------------------------|-------|-------|-------------------------|-------|
| | | Unstandardized Coefficients | | Standardized Coefficients | | | | |
| | | B | Std. Error | Beta | | | | |
| 1 | (constant) | 0.931 | 14.514 | | 0.064 | 0.949 | | |
| | Professional skepticism | 0.815 | 0.244 | 0.314 | 3.338 | 0.001 | 0.991 | 1.009 |
| | Gender | 6.859 | 1.094 | 0.590 | 6.268 | 0.000 | 0.991 | 1.009 |

Dependent variable: The ability to detect fraud
Source: Output SPSS ver 25, 2021

The table above shows that the professional skepticism variable has a significance value (in column Sig.) of 0.001 and the value of t_{count} (in column t) has a value of 3.338. Based on the test results above, it shows that the professional skepticism variable has a significance value of $0.001 < \alpha 0.05$ and a t_{count} value of $3,338 > t_{table} 2.00100$. So it can be concluded that H_1 is accepted, namely professional skepticism partially has a significant effect on the ability to detect fraud. The value of t_{count} shows a positive value indicating that the variable of professional skepticism has a positive influence on the ability to detect fraud.

Furthermore, the table above shows that the gender variable has a significance value 0.000 and t_{count} has a value of 6.268. Based on the test results above, it shows that the gender variable has a significance value of $0.000 < \alpha 0.05$ and a t_{count} value of $6.268 > t_{table} 2.00100$. So it can be concluded that H_2 is accepted, that is, gender partially has a significant influence on the ability to detect fraud. The value of t_{count} shows a positive value indicating that the variable of professional skepticism has a positive influence on the ability to detect fraud.

F Test (Simultaneously)

The F test is used to test the significance level of the influence of the independent variables simultaneously on the dependent variable. F test is done by comparing the value of F_{count} with the value of F_{table} . The F_{table} value is calculated using a statistical table, while the F_{count} value is obtained from the results of data processing in the ANOVA table. Based on the statistical table, the value of F_{table} is 3.15.

TABLE 8: F Test (Simultaneously)

| ANOVA ^a | | | | | | |
|--|------------|----------------|----|-------------|--------|-------------------|
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | 2194.984 | 2 | 1097.492 | 27.398 | .000 ^b |
| | Residual | 2363.355 | 59 | 40.057 | | |
| | Total | 4558.339 | 61 | | | |
| a. Dependent Variable: Ability to Detect Fraud | | | | | | |
| b. Predictors: (Constant), Gender, Professional Skepticism | | | | | | |
| Source: Output SPSS ver 25, 2021 | | | | | | |

The table above shows that the results of the simultaneous F test for the variables of professional skepticism and gender on the ability to detect fraud have a significance value (in column Sig.) of 0.000 and the value of F_{count} (in column F) has a value of 27.398. Based on the test results above, it shows that the significance value is $0.000 < \alpha 0.005$ and the F_{count} is $27.398 > F_{table} 3.15$. So it can be concluded that H_3 is accepted, namely professional skepticism and gender simultaneously have a significant influence on the ability to detect fraud.

3.1.4. Coefficient of Determination Test

The test results of the coefficient of determination are the extent to which the strength of the model in this study can explain the ability of auditors to detect fraud. It can be shown in the table below:

TABLE 9: Coefficient of Determination Test

| Model Summary ^b | | | | |
|--|--------------------|----------|-----------------|------------------------------|
| Model | R | R Square | Adjusted Square | R Std. Error of the Estimate |
| 1 | 0.694 ^a | 0.482 | 0.464 | 6.329 |
| a. Predictors: (Constant), Professional Skepticism, Gender | | | | |
| b. Dependent Variable: Ability to Detect Fraud | | | | |
| Sumber: Output SPSS ver 22, 2021 | | | | |

Based on the coefficient of determination test table above, it shows that the value of R square is 0.482 or 48.2%. This illustrates that the variation of the variable of professional skepticism and gender is able to explain 48.2% of the variation of the variable of ability to detect fraud. While the remaining 51.8% is influenced or explained by other variables that are not included in this research model.

4. Discussion

4.1. Professional Skepticism has significant and positive effect on the ability to detect fraud

Based on the results of the research in multiple linear regression, the professional skepticism variable has a positive value of 0.815. This illustrates that the higher professional skepticism, the higher the ability to detect fraud.

Furthermore, in the partial t-test the professional skepticism variable has a significance value of 0.001 and a t_{count} value of 3.338. By testing a significance value of 0.001 < α 0.05 and a t_{count} value of 3.338 > t_{table} 2.00100, it shows that there is a significant effect between the variables of professional skepticism on the variable of ability to detect fraud.

According to the cognitive dissonance theory, explain how auditors who have a high level of skepticism when faced with red flags, will tend to take an attitude to seek as much information and information as possible until there is sufficient evidence to conclude whether or not fraud has occurred. This will ultimately increase the auditor's ability to detect fraud.

The results of the interpretation between the theory and the results of the research analysis test show a suitability where the variable of professional skepticism has a significant positive effect on the variable of ability to detect fraud. This is in line with previous research[3][5][6][7] state that professional skepticism partially has a positive effect on the ability of auditors to detect fraud.

4.2. Gender has significant and positive effect on the ability to detect fraud

Based on the results of the study in multiple linear regression, the gender variable has a positive value of 6.859. This illustrates that the higher the value of gender (androgyny) it will increase the ability to detect fraud.

Furthermore, in the partial t-test the gender variable has a significance value of 0.000 and a t_{count} value of 6.268. By testing the significance value of $0.000 < \alpha 0.05$ and the $t_{count} 6.268 > t_{table} 2.00100$, it shows that there is a significant effect between the gender variables on the ability to detect fraud.

Based on attribution theory, gender is an individual characteristic that comes from within a person which brings with it self-perception. Self-perception based on gender then affects the formation of judgment. Auditors with androgynous gender are more flexible in placing themselves. A balanced gender role brings a better self-perception, so that it is more precise in making conclusions about the surrounding events, including recognize the symptoms of fraud in the form of red flags.

The results of the interpretation between the theory and the results of the research analysis test show a suitability where the gender variable has a significant positive effect on the ability to detect fraud. This is in line with previous research [1][12][13], stating that gender has a significant influence on the ability of auditors to detect fraud.

4.3. Professional skepticism and gender has significant effect on the ability to detect fraud

Based on the results of the research in the simultaneous F test, the variables of professional skepticism and gender on the variable of ability to detect fraud have a significance value of 0.000 and an F_{count} value of 27.398. By testing the significance value of $0.000 < \alpha 0.05$ and the value of $F_{count} 27.398 > F_{table} 3.15$, it shows that there is a significant effect between the variables of professional skepticism and gender simultaneously on the ability to detect fraud.

Furthermore, the results of the coefficient of determination (R^2) test show the R square value of 0.482 or 48.2%. This illustrates that the variation of the variable of professional skepticism and gender is able to explain 48.2% of the variation of the variable of ability to detect fraud. While the remaining 51.8% is influenced or explained by other variables that are not included in this research model. This shows that the variables of professional skepticism and gender simultaneously have a significant effect on the variable of ability to detect fraud.

This is in line with previous research [1][12] stating that professional skepticism and gender simultaneously have a significant influence on the ability of auditors to detect fraud.

5. Conclusion

The results of the analysis of this study indicate that professional skepticism partially has a significant positive effect on the ability to detect fraud. This means that the higher the level of professional skepticism, the higher the ability to detect fraud will be.

The results of the analysis of this study indicate that gender partially has a significant positive effect on the ability to detect fraud. This means that the higher the gender (androgyny) will have an effect on increasing the ability to detect fraud.

The results of the analysis of this study indicate that professional skepticism and gender simultaneously have a significant effect on the ability to detect fraud. This means that professional skepticism and gender are factors that affect the ability to detect fraud.

This research provides input for the Directorate of Customs and Excise Audit to pay attention to how to increase, maintain and maintain auditors' professional skepticism and create a balanced gender role in the organization.

For further researchers, it is expected that the research sample is not limited to only functional inspectors at the Directorate of Customs and Excise Audit. Further researchers can consider using interview methods, case studies and mixed methods in research, not limited to the questionnaire sample method.

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