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The Influence of Audit Tenure, Auditor Competence, and Information Technology Use on Auditors' Ability to Detect Fraud (An Empirical Study of Public Accounting Firms in South Jakarta)

Laily Ananda Afriani[1], Litdia[2]
[1]Universitas Muhammadiyah Jakarta, Tangerang Selatan, Indonesia, lailyanandaa@gmail.com.
[2]Universitas Muhammadiyah Jakarta, Tangerang Selatan, Indonesia, litdia@umj.ac.id.

Corresponding Author: lailyanandaa@gmail.com[1]

Abstract: The auditors' capacity to identify fraud is crucial for preserving the integrity of financial statements and enhancing stakeholder confidence, as discrepancies in the company's financial reporting persist. This underscores the necessity for auditors to possess sufficient professional attributes to effectively recognize and reveal signs of fraud. This study seeks to investigate characteristics influencing auditors' capacity to detect fraud at Public Accounting Firms (KAP) in South Jakarta. This study employs a quantitative methodology focusing on auditors employed in KAP in South Jakarta, as documented in the 2025 directory. The sampling strategy employs non-probability sampling through the convenience sampling method, resulting in a sample of 90 auditors. Data analysis was conducted using outer model testing, inner model assessment, and hypothesis testing utilizing SmartPLS 4.0 software. The study's findings indicate that audit tenure, auditor proficiency, and the application of information technology significantly influence auditors' capacity to identify fraud.

Keyword: Audit Tenure, Auditor Competence, Information Technology, Auditor's Ability To Detect Fraud.

INTRODUCTION

As the business world becomes increasingly complex, economic fraud practices are also evolving with increasingly diverse methods. The characteristics of fraud differ between countries and are influenced by legal conditions and the quality of supervision. In developed countries with strong legal and supervisory systems, the modes of fraud are relatively more limited, while in developing countries such as Indonesia, fraud tends to be more complex due to weak supervision and law enforcement (Christian & Ricardo, 2022). Fraud can occur in both the private and public sectors, especially in the form of financial statement misstatement and manipulation (Dyah Ayu Pitaloka & Mertha Agung Durya, 2024).

Fraud is defined as an illegal act in the form of manipulation or presentation of misleading financial information for personal or group gain, causing losses to other parties

(Wahyudi, 2025). According to the ACFE (2024), fraud encompasses three main forms, namely asset misappropriation, corruption, and financial statement manipulation. The impact is not only financial loss, but also a decline in reputation, public trust, and organizational sustainability.

Globally, fraud has a serious impact on economic stability. Ravelin (2024) notes that 40% of companies suffer reputational damage as a result of fraud, while Telesign (2024) shows that 38% of consumers sever ties with brands involved in fraud. The International Monetary Fund, (2023) emphasizes that financial integrity violations can pose systemic risks, in line with LexisNexis (2024) findings that every USD 1 lost to fraud incurs USD 4.41 in follow-on costs.

In Indonesia, the problem of fraud is reflected in the Corruption Perception Index score of 38/100 and a ranking of 96th in the world (Transparency International, 2021). ICW data (2022) shows a significant increase in corruption cases and state losses from 2019 to 2021, especially in the government and state institutions sectors (Prasetya et al., 2023). The Jiwasraya, Garuda Indonesia, and Krakatau Steel cases demonstrate the failure of auditors to detect fraud, which led to financial statement manipulation, material misstatement, and significant state losses (Nisaputra, 2020).

A comparable phenomenon has transpired globally, exemplified by the Evergrande case in China and Wirecard in Germany, which entailed the manipulation of financial statements through intricate transactions and digital technology, rendering detection via conventional audit methods challenging (Li & Qin, 2024; Meliala et al., 2025). ACFE (2024) data analyzed by Bartulović et al., (2023) indicates that while financial statement fraud constitutes only 9% of total cases, it results in the most substantial losses relative to other fraud categories.

In the realm of fraud detection, three principal criteria are deemed influential: audit tenure, auditor competency, and information technology. The duration of audit tenure influences the balance between auditor independence and client comprehension, with Indonesian rules imposing restrictions on the length of audit engagements to uphold professional skepticism (Pratiwi & Rohman, 2021). Several research indicates that audit tenure positively influences fraud detection capabilities (Lestari, 2023), although there are differing findings (Revaldi & Simbolon, 2023).

Auditor competencies, encompassing technical knowledge, experience, ethics, and professional skepticism, are crucial in identifying fraud (Fikriyah & Kuntadi, 2024). Numerous studies indicate that auditor skill significantly influences fraud detection (Santoso & Yanti, 2025; Subekti & Kuntadi, 2023), but some research presents contrary findings (Arnanda et al., 2022). The significance of information technology is progressively vital in contemporary auditing. The application of data analytics and digital platforms allows auditors to detect suspicious transaction patterns with greater accuracy and speed (Polontalo et al., 2022; Rufaedah, 2022). Nevertheless, some data indicates that information technology does not exert a substantial impact unless bolstered by sufficient auditor competency (Kamal, 2022).

The threat of Artificial Intelligence-based fraud such as deepfakes and malware further complicates the audit process (AICPA, n.d.; Mohd Razali et al., 2025). On the other hand, the increase in big data volume requires auditors to master advanced data analytics in order to detect complex anomalies (Dewi et al., 2024). In addition, auditors are also faced with non-financial fraud risks such as greenwashing in ESG reporting, which requires a technology-based multidisciplinary approach (Basyouni, 2025).

This study uses Attribution Theory as its grand theory, which explains that auditors' assessments of fraud indicators are influenced by internal and external factors (Heider, 2013). This theory is relevant to explain the relationship between audit tenure, auditor competence, and information technology in the fraud detection process. Although many studies have discussed each factor, there is still a gap regarding the simultaneous influence of the three factors. Therefore, this study aims to analyze the influence of audit tenure, auditor competence, and the use of information technology on auditors' ability to detect fraud.

METHOD

This research employs a quantitative methodology. This study is categorized as associative research due to its nature. This research employs primary data collected through surveys. The survey approach was selected due to its appropriateness for examining phenomena within groups or individual behaviors. "Data was obtained from respondents' responses via questionnaires administered to external auditors employed at Public Accounting Firms (KAP) situated in South Jakarta (Hardani et al., 2020).

This study identified the population as auditors employed at Public Accounting Firms (KAP) in the South Jakarta region. This study employed nonprobability and convenience sampling methods. The method of data collecting involved disseminating questionnaires to respondents to gather information. Data analysis was conducted using SmartPLS version 4.0 statistical software. The Partial Least Squares (PLS) method was employed as a variance-based Structural Equation Modeling (SEM) technique. This method enables researchers to simultaneously study the measurement model (outer model) and the structural model (inner model).

RESULTS AND DISCUSSION

Respondent Characteristics

The respondents in this study were auditors working at Public Accounting Firms (KAP) located in South Jakarta.

Table 1. Respondent Characteristics

No	Respondent Characteristics	Number	Percentage
Gender			
1	Male	54	60
2	Female	36	40
Age			
1	21 - 30 years old	56	62.2
2	31 - 40 years old	21	23.3
3	41 - 50 years old	10	11.1
4	> 50 years old	3	3.4%
Position			
1	Partner	0	0
2	Manager	8	8.9
3	Supervisor	12	13.3
4	Senior Auditor	70	77.8
Highest Level of Education			
1	Diploma 3 (D3)	10	11
2	Bachelor's Degree (S1)	50	56
3	Master's Degree (S2)	30	33
4	Doctorate (S3)	0	0
Length of Service			
1	< 1 Year	42	47
2	1 - 5 years	30	33
3	5 - 10 Years	15	17
4	> 10 Years	3	3

Source: Processed Data, 2026

Measurement Analysis (Outer Model)

Table 2. Outer Loading Test Results for Audit Tenure Variable (X1)

Item Code	Outer Loading Value			Description
AT1	0,738	>	0,7	VALID
AT2	0,726	>	0,7	VALID
AT3	0,740	>	0,7	VALID
AT4	0,761	>	0,7	VALID
AT5	0,778	>	0,7	VALID
AT6	0,801	>	0,7	VALID
AT7	0,774	>	0,7	VALID

Source: Processed Data, 2026

Table 2 shows that each indicator or statement of the Audit Tenure variable (X1) is valid because the outer loading value of each indicator is > 0.7.

Table 3. Results of the Outer Loading Test for the Auditor Competence Variable (X2)

Item Code	Outer Loading Value			Description
KA1	0,769	>	0,7	VALID
KA2	0,791	>	0,7	VALID
KA3	0,703	>	0,7	VALID
KA4	0,775	>	0,7	VALID
KA5	0,787	>	0,7	VALID
KA6	0,779	>	0,7	VALID
KA7	0,744	>	0,7	VALID

Source: Processed Data, 2026

Table 3 shows that each statement of the Auditor Competence variable (X2) is valid because the outer loading value of each indicator is > 0.7.

Table 4. Results of the Outer Loading Test for the Information Technology Variable (X3)

Item Code	Outer Loading Value			Description
TI1	0,781	>	0,7	VALID
TI2	0,834	>	0,7	VALID
TI3	0,783	>	0,7	VALID
TI4	0,817	>	0,7	VALID
TI5	0,736	>	0,7	VALID
TI6	0,815	>	0,7	VALID
TI7	0,763	>	0,7	VALID

Source: Processed Data, 2026

Table 4 shows that each indicator or statement of the Information Technology variable (X3) is valid because the outer loading value of each indicator is > 0.7.

Table 5. Results of the Outer Loading Test of Auditor Ability to Detect Fraud (Y)

Item Code	Outer Loading Value			Description
KAMK1	0,768	>	0,7	VALID
KAMK2	0,857	>	0,7	VALID
KAMK3	0,785	>	0,7	VALID
KAMK4	0,803	>	0,7	VALID
KAMK5	0,761	>	0,7	VALID
KAMK6	0,838	>	0,7	VALID
KAMK7	0,777	>	0,7	VALID

Source: Processed Data, 2026

Table 5 above shows that each indicator or statement of Auditor's Ability to Detect Fraud (Y) is valid because the outer loading value of each indicator is > 0.7.

Table 6. *Average Variance Extracted* (AVE) Test Results

Variabel	Average Variance Extracted (AVE)
Auditor's Ability to Detect Fraud (Y)	0,639
***Audit Tenure* (X1)**	0,578
Auditor Competence (X2)	0,585
Information Technology (X3)	0,625

Source: Processed Data, 2026

The table presents the results of AVE testing as an additional method for assessing construct validity. The test results show that all research variables, namely audit tenure, auditor competence, information technology, auditor ability to detect fraud, and auditor experience, have AVE values above 0.5. Thus, it can be concluded that each indicator can adequately represent its construct, so that the relationship between indicators in each variable is considered good and the measurement instrument used is declared valid for measuring the research variables.

Tabel 7. *Cross Loading* Test Results

	X1	X2	X3	Y
AT1	0,738	0,092	-0,013	0,354
AT2	0,726	0,176	-0,109	0,308
AT3	0,740	0,103	-0,136	0,255
AT4	0,761	0,081	-0,056	0,418
AT5	0,778	0,155	0,004	0,397
AT6	0,801	0,087	-0,056	0,401
AT7	0,774	0,190	-0,019	0,455
KAMK1	0,309	0,211	0,378	0,768
KAMK2	0,496	0,319	0,278	0,857
KAMK3	0,400	0,230	0,265	0,785
KAMK4	0,402	0,407	0,291	0,803
KAMK5	0,488	0,295	0,186	0,761
KAMK6	0,385	0,359	0,283	0,838
KAMK7	0,298	0,446	0,237	0,777
KA1	0,150	0,769	-0,192	0,271
KA2	0,057	0,791	-0,087	0,291
KA3	0,056	0,703	-0,161	0,283
KA4	0,130	0,775	-0,091	0,299
KA5	0,151	0,787	-0,259	0,316
KA6	0,206	0,779	-0,194	0,392
KA7	0,114	0,744	-0,098	0,306
TI1	-0,030	-0,149	0,781	0,254
TI2	0,050	-0,160	0,834	0,315
TI3	-0,157	-0,127	0,783	0,272
TI4	-0,117	-0,122	0,817	0,290
TI5	-0,046	-0,190	0,736	0,271
TI6	0,018	-0,159	0,815	0,265
TI7	-0,089	-0,256	0,763	0,199

Source: Processed Data, 2026

If the cross-loading value of the targeted construct is greater than the cross-loading value of other constructs, then the discriminant validity model is good.

Tabel 8. Cronbach's Alpha & Composite Reliability Results
Audit Tenure

	Cronbach's Alpha	Reliabilitas Komposit		Description
Audit Tenure	0,879	0,887	0,7	Reliabel

Source: Processed Data, 2026

Tabel 9. Cronbach's Alpha & Composite Reliability Results
Auditor Competency

	Cronbach's Alpha	Reliabilitas Komposit		Description
Auditor Competency	0,882	0,888	0,7	Reliabel

Source: Processed Data, 2026

Tabel 10. Cronbach's Alpha & Composite Reliability Results
Information Technology

	Cronbach's Alpha	Reliabilitas Komposit		Description
Information Technology	0,900	0,905	0,7	Reliabel

Source: Processed Data, 2026

Tabel 11. Cronbach's Alpha & Composite Reliability Results
Auditors' Ability to Detect Fraud

	Cronbach's Alpha	Reliabilitas Komposit		Description
Auditors' Ability to Detect Fraud	0,905	0,908	0,7	Reliabel

Source: Processed Data, 2026

In the tables above, Cronbach's Alpha and Composite Reliability exceed the threshold value of 0.7, so the conclusions of this questionnaire can be considered reliable.

Inner Model Analysis

Table 12. Path Coefficient Results

Variable	Auditor's Ability to Detect Fraud
Audit Tenure	0.457
Auditor Competence	0.426
Information Technology	0.458

Source: Processed Data, 2026

Table 12 shows that audit tenure (0.457), auditor competency (0.426), and information technology (0.458) each have a positive effect on the auditor's ability to detect fraud.

Table 13. R Square Results (R2)

Variable	*R Square*	*Adjusted R Square*
Auditors' Ability to Detect Fraud (Y)	0.559	0.543

Source: Processed Data, 2026

Table 13 shows that audit tenure, auditor competence, and information technology together affect the ability of auditors to detect fraud by 55.9%.

Hypothesis Testing

Table 14. Hypothesis Testing

	Original Sample (O)	Standard Deviation (STDEV)	T-Statistic (|O/STDEV|)	P Values
Audit Tenure (X1) -> Auditor's Ability to Detect Fraud (Y)	**0.457**	**0.066**	**6.915**	**0**
Auditor Competence (X2) -> Auditor's Ability to Detect Fraud (Y)	**0.426**	**0.070**	**6.07**	**0**
Information Technology (X3) -> Auditor's Ability to Detect Fraud (Y)	**0.458**	**0.055**	**8.292**	**0**

Source: Processed Data, 2026

Based on Table 14 above or the SmartPLS output results, the following conclusions can be drawn: 1.Audit tenure has a positive and significant effect on the auditor's ability to detect fraud, with a t-statistic value of 6.915 > 1.98 and a significance of 0.000 < 0.05, so H1 is accepted. 2.Auditor competence has a positive and significant effect on the auditor's ability to detect fraud, with a t-statistic value of 6.070 > 1.98 and a significance of 0.000 < 0.05, so H2 is accepted. 3.Information technology has a positive and significant effect on the ability of auditors to detect fraud, with a t-statistic value of 8.292 > 1.98 and a significance of 0.000 < 0.05, so H3 is accepted.

The Effect of Audit Tenure on Auditors' Ability to Detect Fraud

The results show that audit tenure has a positive and significant effect on the auditor's ability to detect fraud, with a t-statistic value of 6.915 > 1.98 and a P-value of 0.000 < 0.05, so Ho is rejected and Ha is accepted. Based on attribution theory, audit tenure as an external factor shapes the auditor's understanding of business characteristics, internal control systems, and client transaction patterns. s with adequate tenure have better historical knowledge, making them more effective in identifying indications of fraud. However, overly long tenure still needs to be managed professionally so as not to compromise auditor independence. These findings are in line with the research of Fitriawati (2024); Frassasti et al., (2023); Lestari (2023).

The Effect of Auditor Competence on the Auditor's Ability to Detect Fraud

Auditor competence has been proven to have a positive and significant effect on the ability to detect fraud, with a t-statistic value of 6.070 > 1.98 and a P-value of 0.000 < 0.05, thus rejecting Ho and accepting Ha. In accordance with attribution theory, competence is an internal factor that influences the accuracy and precision of auditors in assessing audit risks and evidence. Competent auditors have mastery of audit standards, industry understanding, and the ability to apply audit procedures effectively, making them better able to identify indications of fraud. These results are consistent with the research of Rufaedah (2022) and Santoso & Yanti (2025).

The Influence of Information Technology on Auditors' Ability to Detect Fraud

Information technology has a positive and significant effect on auditors' ability to detect fraud, with a t-statistic value of 8.292 > 1.98 and a P-value of 0.000 < 0.05, so Ho is rejected and Ha is accepted. From an attribution theory perspective, the use of information technology is an internal factor that strengthens auditor performance through the use of audit software, data analytics, and monitoring systems. Technology enables the analysis of large numbers of transactions, the detection of suspicious patterns, and increased accuracy and transparency of audit results." These findings are in line with the research of Polontalo et al., (2022) and Subekti & Kuntadi (2023).

CONCLUSION

Based on the results of data processing and analysis, it can be concluded that audit tenure, auditor competence, and information technology have a positive and significant effect on the auditor's ability to detect fraud. Audit tenure is proven to increase the objectivity and acuity of auditors in evaluating audit evidence (T = 6.915; P-value = 0.000), auditor competence strengthens the effectiveness of identifying indications of fraud through mastery of professional knowledge and skills (T = 6.070; P-value = 0.000), and the use of information technology encourages increased accuracy and efficiency of audit evidence analysis in detecting fraud (T = 8.070; P-value = 0.000). Thus, the three variables together play an important role in strengthening the ability of auditors to detect fraud.

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