

DETERMINANTS OF AUDITOR'S ABILITY TO DETECT FRAUD

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Abstract

The study aims to provide empirical evidence on the effect of work experience, professional scepticism and time pressure on the ability of auditors to detect fraud. This research uses quantitative research methods that use statistical analysis tools, namely using Smart PLS (Partial Least Square) software. The data used is primary and comes directly from those surveyed, using a questionnaire designed to collect it. The questionnaires were distributed through the provision of paper questionnaires and through Google forms that were sent directly to the respondents. Sample in this study were 33 auditors in Medan City. The results of this study indicate that work experience positively affects the auditor's ability to detect fraud, while professional scepticism and time pressure do not affect the auditor's ability to detect fraud.

Keywords : *Ability to Detect Fraud, Professional Skepticism, Time Pressure, Work Experience.*

1. INTRODUCTION

In order to compete with competitors, companies run their businesses with different strategies. The company's ability to compete with other companies will be influenced by the presence of stakeholders (Permatasari, 2022). Companies that have a good internal control system and financial reporting will be attractive to stakeholders. Financial reporting aims to provide Company's financial condition information where the information is the basis for the creation of decisions by stakeholders (Deliana dkk., 2022). However, the reality is that the annual report itself is usually susceptible to material misstatements or fraud issues. As a

result, they do not reflect the true conditions (Indriyani & Hakim, 2021). Fraud can cause huge losses, based on data from the ACFE in 2022, losing due to fraud actions globally reached \$3.6 billion (ACFE, 2022). The risk of this loss has an impact on the interests of stakeholders, especially investors and creditors, therefore fraud detection is needed to minimize and prevent fraud (Piserah dkk., 2022).

Auditor should watch matters related to the causes of fraud because the capability of the examiners to descry fraud veritably important to minimizing or precluding fraud (Permatasari, 2022). Detection capabilities (Permana & Eftarina, 2020).

Auditors in carrying out examinations of clients are required to carry out their responsibilities properly, especially when detecting fraud in the company (Indrawati dkk., 2019). However, in practice fraud is more difficult to detect than errors, because fraud involves organized schemes and is usually accompanied by collusion to cover up the fraud itself. Collusion can cause auditors to believe that audit evidence is convincing despite the fact that the evidence is fake (Subiyanto dkk., 2022). The ability of the Statutory Auditor to detect fraud will be enhanced by supported by professional skepticism, which is not easy to believe in explanations from clients related to audit evidence (Prakoso & Zulfikar, 2018). An example of how auditors fail to detect fraud due to a lack of skeptical attitude in the auditor is the case of PT Asuransi Jiwa Adisarana Wanaartha (PT WAL). The head of PT WAL committed fraud and falsification of Wanaartha Life insurance policyholder data from 2012 - 2019. The data manipulation case resulted was not all policyholders being recorded in the system that was the basis for the annual report. As a result, the system appeared to show correct data during the auditor's audit. The fraud in Wanaartha Life's financial statements began to be recognized since the transfer of assets, then the emergence of Covid-19 in which there were changes in business processes. This made OJK revoke PT WAL's business license as of December 5, 2022, because until the second PKU deadline which fell on November 30, 2022, PT WAL did not fulfill its obligations. This case shows the importance of auditors as supervisors and assurers who are professionally skeptical. Auditors should be able to recognise the symptoms of fraud committed by The firm. The impact of the failure to detect fraud caused huge losses to PT WAL policyholders (Kompas.com, 2023). From the above case, it can be seen that there are still many cases that show the lack of auditors' fraud detection capability within the organisation.

A number of factors, including professional experience, impact the capability of examiner to descry fraud that may do in the company. A lot of work experience can produce a high level of accuracy when examining a financial report. This means that the more honed an auditor is in detecting something through understanding and solving techniques, the auditor will be more careful when thinking and acting (Larasati & Puspitasari, 2019). Research findings support this statement by Kiswanto & Maulana (2019) which states that, work experience is directly able to have an impact on fraud detection capability. A different opinion was expressed by Maulidah & Satyawan (2021). The auditor's experience has no bearing on the auditor's ability to detect fraud.

Professional skepticism, a behavior that involves an ever-questioning and critical mind that examines audit evidence, must then support skilled auditors (Putri dkk., 2017). Research results (Larasati & Puspitasari, 2019) that auditor professional scepticism positively and significantly affects auditors' fraud detection ability. Piserah (2022) has a different view that professional skepticism does not affect the ability to detect fraud.

Auditors who already have experience and qualified skepticism will be faster in finding signs of fraud. To support the detection of fraud that occurs, sufficient time is needed. Auditors who work with high time pressure will affect their ability to analyze fraud (Pratiwi et al., 2019). According to the results of the research conducted by Pratiwi et al. (2019), time budget pressure was found to affect fraud detection. Agustina et al. (2021) had a different research result, that audit time pressure does not have a direct effect on fraud detection by auditors. This research is a replication of research conducted by Permatasari (2022) entitled "The Impact of Independent and Skeptical Professionals on Auditors' Ability to Detect Fraud". The difference this research with the research of Permatasari (2022) is on the variables and the populations. Based on the phenomenon and

literature gap between existing research regarding auditors' ability to detect fraud, this research was conducted to prove empirically the influence of work experience, professional skepticism, and time pressure.

2. LITERATURE REVIEW

Agency Theory

Agency theory describes the relationship or contract between an agent and a principal, that is, a contractual relationship between two or more parties (Jensen & Meckling, 1976). In fact, in a relationship or contract, there are different interests between the principal and the agent. Efforts to minimize conflicts of interest that may occur can be made by conducting an evaluation of the fairness of financial statements. The fairness of the financial statements is determined by the party that audits the financial statements. The third party that audits the financial statements must be independent. The results of the auditor's hearing will help capital owners in making decisions. This agency theory can help auditors understand conflicts of interest that arise and seek to reduce conflicts of interest between agents and principals (Sofie & Nugroho, 2019).

Audit

According to Priyo (2018), auditing is a stage that is structured objectively to obtain and evaluate evidence regarding statements, actions, and transactions of economic value, to ensure the level of conformity between these statements and predetermined criteria, and to communicate the results to interested users. Based on the explanation above, it can be concluded that an audit is the collection and evaluation of evidence about information to determine and report the level of conformity between the information and predetermined criteria, which is carried out by an objective party and does not take sides with an individual or group.

Fraud

Angelina et al. (2020) explains that fraud is an intentional act to deceive, a trick or dishonest means to take or eliminate the action itself. Fraud is an act of deception, cunning, deceit, dishonest methods carried out by an individual or group intentionally to obtain profits that result in losses for individuals, entities or other parties. All frauds that occur within an entity or organization really need to be prevented and detected by auditors, because it can cause losses.

Ability to detect fraud

The auditor's ability to detect fraud is an auditor's skill or expertise in detecting whether or not there is fraud in financial reports (Natalia & Latrini, 2021). According to Prakoso & Zulfikar (2018), auditor ability is the expertise and skills possessed to carry out their duties, including collecting evidence, making judgments, evaluating internal control, and assessing audit risks. The auditor's ability to detect fraud is very important. Effective fraud detection can prevent and detect financial statement fraud which is beneficial to stakeholders (Herron & Cornell, 2021).

Work Experience and Ability to Detect Fraud

Auditor experience is the auditor's level of knowledge obtained over a long period of time and increases and expands his knowledge in dealing with material matters (Syamsuri et al. 2019). The experience that auditors gain can be obtained from training from the company, informal conversations with colleagues, and other sources of information. An auditor's experience greatly influences his or her ability to detect fraud, therefore auditor experience is very important in improving expertise as an extension of the formal education the auditor has obtained (Subiyanto et al. 2022). Auditors who already have a lot of experience will easily detect fraud by knowing the points that are prone to misuse (Ningtyas et al. 2019).

H1 = Work experience has a positive influence on the auditor's ability to detect fraud.

Professional Scepticism and Ability to Detect Fraud

According to Permatasari (2022), Professional skepticism is a professional attitude that auditors must have when carrying out an audit. This attitude is very important by asking continuously and critically evaluate the audit evidence obtained. The level of professional skepticism will affect the auditor's ability to detect fraud. The higher the skepticism held by the auditor, the smaller the possibility of fraud occurring, while the low

level of professional skepticism will cause the auditor to be unable to detect fraud because the auditor simply believes the explanation given by the client without clear evidence and support. This shows that there is an attitude of skepticism which affects the auditor's ability to detect fraud. This statement is in line with the results of the research conducted (Biki & Ariawan, 2021).

H2 = Professional Skepticism has a positive effect on the auditor's ability to detect Fraud.

Time Pressure and Ability to Detect Fraud

According to Maulidah & Satyawan (2021) Time pressure is a time limit or time span determined to complete an audit activity. Time pressure comes from outside the auditor himself, where this time pressure hinders and affects the auditor's ability to detect fraud. Due to the time pressure faced by auditors, they will tend to miss things they consider small in order to complete the audit within the time allotted. However, small things can be signs of fraud. As a result of ignoring these small things, auditors lose evidence to detect fraud that occurs. Because someone who works under pressure will certainly have different results from someone who works without pressure (Piserah et al. 2022).

H3 = Time pressure has a negative effect on the auditor's ability to detect fraud

3. RESEARCH METHODS

Data processing is carried out so that the data is easy to analyze and then conclusions can be drawn from the research that has been done. This research used the data analysis with a quantitative analysis technique that uses statistical analysis tools, namely using Smart PLS (Partial Least Square) software. The test consists of two parts: the evaluation of the measurement model (outer model) and the evaluation of the structural model (inner model). The research data that has been obtained is then collected and processed to be able to solve the problems that arise in the study. The type of data used in this study is primary data. Sources of data in this study were obtained directly from sources, namely auditors at public accounting firms in Medan City. The study is based on three independent variables, professional expertise, professional scepticism and time pressure, and one dependent variable, the ability of the auditor's to detect fraud. The measurement of these variables can be seen in Table 1.

Tabel 1. Operational Research Variables

No	Variables	Operational Definition	Definisi Operasional
1	Fraud detection (η). Source: (Rafnes & Primasari, 2020).	The auditor's fraud detection capability is an auditor's ability or expertise to detect the existence of fraud in the annual financial report	<ol style="list-style-type: none"> 1. Understand SPI. 2. Understand the-Characteristics of fraud. 3. Audit environment understanding. 4. Understanding of audit methods. 5. Understanding the different types of fraud.
2	Work experience (ξ 1). Source: (Rafnes & Primasari, 2020), (Suraida, 2005).	Auditor experience is the auditor's level of knowledge gained over a long period of time and adds and expands his knowledge in dealing with material matters.	<ol style="list-style-type: none"> 1. Duration of the work. 2. Number of tasks checked. 3. Capacity to work. 4. Task intensity
3	Professional scepticism (ξ 2). Source: Rafnes & Primasari (2020)	Professional scepticism is a professional attitude that auditors must have when conducting an examination, this attitude is very important by asking question continuously and critically evaluate the audit evidence obtained	<ol style="list-style-type: none"> 1. Think critically. 2. Expert. 3. 3 Exact assumptions. 4. Due diligence of the client's financial statement. 5. Understanding of audit- evidence.

- Time pressure (ξ)
 3). Source: Time pressure is a time limit or time frame that is determined to complete an audit activity
- 4 (Anggriawan, 2014), (Sumanto & Imangil, 2021).
1. Time budget pressure.
 2. Time deadline pressure

Source: Data processed (2023)

The population in this study were auditors at public accounting firms in Medan City. Sampling in this study using purposive sampling method. According to Sugiyono (2021), purposive sampling is data sampling that uses specific criteria. These criteria are: Auditors who work at KAP in Medan city, auditors who are willing to be respondents, auditors with a minimum position as senior auditors.

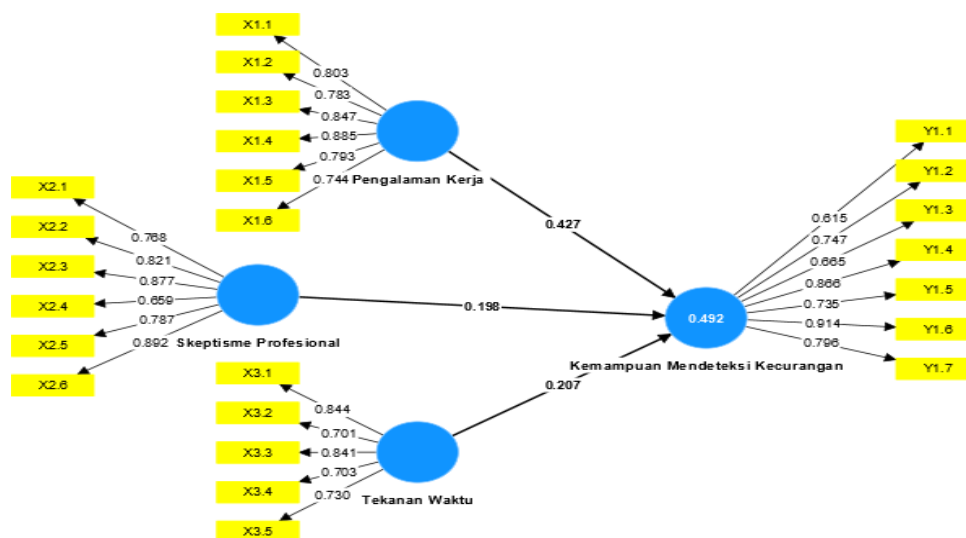
Tabel 2. Questionnaire Source Data

No.	Name of KAP	Analysable Questionnaires
1	KAP Drs. Selamat Sinuraya & Rekan	5
2	KAP Panata & Rekan	2
3	KAP Drs. Syamsul Bahri, MM, Ak & Rekan	9
4	KAP Togar Manik	5
5	KAP Liasta, Nirwan, Syafruddin & Rekan (Cabang)	5
6	KAP M. Lian Dalimunthe Dan Rekan	2
7	KAP Afrizar Pane	3
8	KAP Fachrudin & Mahyuddin	2
Total		33

Source: Data processed (2023)

The data in this study come from eight public accounting firms in the city of Medan, which are based on the sample criteria. The number of questionnaires that can be processed are 33 questionnaires.

4. RESULT AND DISCUSSION



Sumber : Marzo (2014)

Picture 1. Outer Model Evaluation Results

Pengalaman kerja: work experience
 Skeptisme profesional: professional scepticism
 Tekanan waktu: time pressure

Kemampuan mendeteksi kecurangan: Ability to detect fraud

Evaluation of the measurement model (outer model):**Validity Convergent****Tabel 3. Convergent Validity Test Results**

Variabels	Indicator	Loading Factor	Description Qualified(√)
Work Experience (ξ 1)	ξ 1.1	0,803	
	ξ 1.2	0,783	√
	ξ 1.3	0,847	√
	ξ 1.4	0,885	√
	ξ 1.5	0,793	√
	ξ 1.6	0,744	√
Professional Scepticism (ξ 2)	ξ 2.1	0,768	√
	ξ 2.2	0,821	√
	ξ 2.3	0,877	√
	ξ 2.4	0,659	√
	ξ 2.5	0,787	√
	ξ 2.6	0,892	√
Time Pressure (ξ 3)	ξ 3.1	0,844	√
	ξ 3.2	0,701	√
	ξ 3.3	0,841	√
	ξ 3.4	0,703	√
	ξ 3.5	0,730	√
The Ability to Detect Fraud (η)	η 1.1	0,615	√
	η 1.2	0,747	√
	η 1.3	0,665	√
	η 1.4	0,866	√

η 1.5	0,735	√
η 1.6	0,914	√
η 1.7	0,796	√

The value requirement that must be achieved to be considered valid is that the loading factor value must be above 0.7. However, a loading factor value of 0.5 to 0.6 is still acceptable (Ghozali, 2021).

On the basis of the test results contained in the table above, it shows that the loading factor value on several indicators has a value above 0.7. However, some indicators such as indicators ξ 2.4, η 1.1, and η 1.3 have values below 0.7, and this value is still acceptable.

Validity Discriminant

Tabel 4. Discriminant Validity Test Results

	Work Experience (ξ 1)	Professional Scepticism (ξ 2)	Time Pressure (ξ 3)	Ability to Detect Fraud (η)
ξ 1.1	0,803	0,639	0,149	0,385
ξ 1.2	0,783	0,631	0,194	0,387
ξ 1.3	0,847	0,596	0,208	0,432
ξ 1.4	0,885	0,646	0,304	0,682
ξ 1.5	0,793	0,560	0,430	0,603
ξ 1.6	0,744	0,683	0,605	0,596
ξ 2.1	0,469	0,768	0,351	0,333
ξ 2.2	0,714	0,821	0,134	0,675
ξ 2.3	0,694	0,877	0,216	0,425
ξ 2.4	0,410	0,659	0,109	0,183
ξ 2.5	0,525	0,787	0,386	0,411
ξ 2.6	0,748	0,892	0,210	0,528
ξ 3.1	0,529	0,447	0,844	0,532
ξ 3.2	0,304	0,177	0,701	0,224
ξ 3.3	0,192	0,140	0,841	0,284
ξ 3.4	0,097	0,015	0,703	0,119
ξ 3.5	0,199	-0,031	0,730	0,249
η 1.1	0,198	0,248	0,114	0,615
η 1.2	0,348	0,388	0,456	0,747
η 1.3	0,349	0,405	0,060	0,665
η 1.4	0,705	0,498	0,380	0,866
η 1.5	0,684	0,661	0,394	0,735
η 1.6	0,571	0,471	0,425	0,914
η 1.7	0,400	0,279	0,346	0,796

In this test, the cross-loading of each latent variable has to be greater than its loading on another latent variable. Cross-loadings of individual indicators are higher than cross-loadings of other indicators according to tests in table 4.

Composite Reliability

Tabel 5. Composite Reliability

Variabel	Composite Reliability	Description
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Work Experience (ξ 1)	0,920	Dependable
Professional Scepticism (ξ 2)	0,916	Dependable
Time Pressure (ξ 3)	0,876	Dependable
Ability to Detect Fraud (η)	0,909	Dependable

In testing reliability using composite reliability with the provisions, the value must be larger than 0.7. The higher the value of the reliability test shows that the construct has high reliability. The reliability test in the previous table shows that all variables are greater than 0.7, indicating good reliability.

Evaluation structural model (inner model):

R-Square

Tabel 6. R-Square

	R Square	R Square Adjusted
Ability to Detect Fraud (η)	0,492	0,439

The better the prediction of the model under investigation, the higher the R-squared value. (Ghozali, 2021). The following table shows the results of the R-squared test in this study:

The R-squared value for the fraud detection ability variable is 0.492 from the table 6. This may mean that the ability of the variables work experience (ξ 1), professional scepticism (ξ 2) and time pressure (ξ 3) to explain auditor's ability to detect fraud is 49.2%, while the remaining 50.8% can be explained by variables other than those in this study

Predictive Relevance

Tabel 7. Q² Predictive Relevance

	Q ² Predict
Ability to Detect Fraud	0,360

The prediction relevance test is performed to show how well the observed value was produced using the PLSpredict procedure, using the Q² value. If the Q² is > 0 , the observed value has good predictive relevance, and conversely. If the Q² is < 0 , the model has no predictive relevance. On the basis of the figures in the chart above, we can see that Q² = 0.360 or 36 %. It can be concluded that the model is relevant for prediction.

Hypothesis Test

Tabel 6. Hypothesis Test Results

Variabel	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ((O/STDEV))	P Values
X1 -> Y	0,427	0,412	0,241	1,772	0,038
X2 -> Y	0,198	0,204	0,248	0,797	0,213
X3 -> Y	0,207	0,204	0,172	1,206	0,114

Hypothesis testing in this study uses the bootstrapping procedure by looking at Significance score for determining the effect between variables. The basis of the conclusion to accept or reject the hypothesis is the significance value (P-Value) and the direction of Linking endogenous and exogenous variables are seen from the path coefficient value. The significance value used (one-tailed) t-value is 1.65 ($\alpha = 0.05$), the condition for a hypothesis to be accepted is the p value $\leq \alpha$.

Based on the results of data processing using smartpls, it can be seen that:

- The results of the test show that the coefficient value of the work experience variable (X1) for the ability to detect fraud (Y) is 0.427, which indicates that each work experience variable (X1) increases by one unit. The ability to detect fraud (Y) also increases by 0.427. The t-statistic value is 1.772, and the p-values are 0.038. From the test results, it is known that the t-statistic value is > 1.65 with p-values < 0.05 , which means H1 is accepted. Based on the test results, it can be concluded that work experience influences the auditor's ability to detect fraud.

- b) The test results show that the variable professional skepticism (X2) on the ability to detect fraud (Y) has a t-statistical value of 0.797 with p-values of 0.213. This shows that the t-statistic value is < 1.65 and p-values are > 0.05 , which means that H2 is rejected. Based on these results, it can be concluded that professional skepticism has no effect on the ability to detect fraud.
- c) The test results show that the time pressure variable (X3) on the ability to detect fraud (Y) has a t-statistic value of 1.206 and a p-value of 0.114. This means that the t-statistic value is < 1.65 and the p-value is > 0.05 , so H3 is rejected. Based on these results, it can be concluded that time pressure has no effect on the ability to detect fraud.

The effect of work experience on the ability to detect fraud

This means that work experience variable has a positive coefficient value of .427, a t-statistic of 1,772 and a p-value of .038. This means that work experience variable has a positive coefficient value of .427 and a p-value of .038. From the test results, we know that the t-statistic value is > 1.65 with p-values < 0.05 . This means that H1 is accepted. It is concluded that the work experience variable has a positive and significant influence on fraud detection performance. The test results of this research are in line with the results of research conducted by Kiswanto & Maulana (2019), Mokoagouw et al. (2018), and Arnanda et al. (2022)

Looking at the replies, it can be seen that all the statements receive a high average score, indicating that accountants agree with the statement that work experience is a key factor in improving accountants' ability to detect fraud. In this context, experience refers to the length of service and the intensity of the work undertaken. The audit experience of an accountant is gained through many engagements, length of time in the profession and skills which are constantly refined (Indriyani & Hakim, 2021). The longer someone has been an auditor and the more engagements they have performed, the more experienced they are.

Working experience suggests that the more experienced an auditor is, the more: 1) the ability of finding relevant information for decision making, 2) the understanding of how the entity/object under study should be treated in obtaining the required data and information, 3) the ability of predicting and detecting errors in a professional manner, 4) the ability of finding the sources of errors and making recommendations for eliminating/minimising the sources of errors.

Audit activities implemented by auditors over a long period of time are certainly inseparable from situations of success or failure. This can lead to an understanding that errors in gathering and selecting evidence and information can hinder the process of doing work. The many tasks that need to be completed provide an opportunity to learn from those that have failed and succeeded. This experience will increase the auditor's awareness and understanding if he finds a signal of error, whether the error is purely due to errors/negligence of both humans and tools or errors caused by deliberate fraud.

The effect of professional scepticism on the ability to detect fraud

On the basis of the results of the study, it can be seen that the variable professional skepticism has a t-statistic value of 0.797 and p-values of 0.213. This means that H2 cannot be rejected, i.e. the variable professional scepticism does not influence the ability of the accountant to identify fraud. The test results of this research are in line with the results of research conducted by Piserah (2022), Rafnes & Primasari (2020) and Ningtyas et al. (2019)

Theoretically, the more sceptical the auditor, the less likely it is that fraud will occur. On the other hand, low professional scepticism means that the auditor will not be able to detect fraud because he will simply believe the explanation given by the client without clear evidence and support. On the basis of the answers given by those surveyed, the average value of the statement is in the high range, indicating that the auditor surveyed are already professionally sceptical. However, the study does not find an impact from professional skepticism on the ability to detect fraud. This condition can be due to the fact that in practice this skepticism often fades, this can be traced from agency theory where auditors who are supposed to be independent and neutral individuals between principals and agents are often involved in conflicts of interest arising from the engagement that occurs with agents. This can occur because the intensity of interaction with the agent is more

than with the principal. This can also be influenced by the length of the engagement between the auditor and the client. The longer the engagement with the client indicated can reduce the scepticism of an auditor.

The failure of professional scepticism to have an effect on the detection of fraud may also be due to the self-serving bias that is often present in auditors. Self-serving bias is disinclination caused by excessive fees and facilities received from the audited entity. As a result, they are reluctant to trust the auditee, particularly when it comes to receiving information and audit evidence (Rafnes & Primasari, 2020).

The effect of time pressure on the ability to detect fraud

Based on the results of the study, it shows that the time pressure variable has a t-statistic value of 1.206, and p-values of 0.114. From the test results, it is known that the t-statistic value < 1.65 with a p-value > 0.05 , which means that H3 is rejected, meaning that the time pressure variable has no effect on the auditor's ability to detect fraud. The test results of this research are in line with the results of research conducted by Agustina et al. (2021)

Although theory time pressure affects the auditor's ability to detect fraud, in this study based on the results of hypothesis testing, it shows that there is no effect of time pressure on the auditor's ability to detect fraud. This condition can be due to the responses from respondents which show that even though auditors tend to agree with the statement that time pressure can be motivated to conduct audits faster and the lack of a time budget given when conducting audits will reduce auditor performance. However, auditors also agree that they feel the need for deadlines (time restrictions) given to auditors in implementing audit activities.

The auditor's response to the statement that the remaining deadline (time limit) will be considered a burden for the auditor and the less time remaining will make the auditor tend to miss things that he considers immaterial only in the moderately high category. This indicates that even though there is time pressure, it is considered a burden and does not make auditors miss potentially material things.

These findings suggest that, despite being pressed for time, auditor actually respond positively and do their best work in a timely manner. The results show that time pressure does not influence fraud detection.

5. CONCLUSION

It is found that professional experience has a positive and substantial impact on auditors' ability to identify fraud. Experience is essential for fraud detection. The longer one has worked as a professional auditor, the more relevant information can discover and take into account in making judgments. Secondly, professional scepticism does not affect auditors' ability to detect fraud. In practice, auditors' professional scepticism may diminish as a result of more intense interaction with agents than with principals. The development of professional scepticism is a function of the length of time the auditor has been in the profession. Furthermore, self-interest bias is a sense of embarrassment caused by the auditor receiving excessive fees and facilities from the audited entity. This embarrassment will lead the auditor to trust the audited entity, particularly in obtaining information and evidence. Thirdly, the time pressure variable does not affect the auditor's ability to detect fraud. This is because an auditor already has a time allocation to perform a given engagement. The allocation shall take account of the complexity of the work involved and shall enable the verifier to perform the work effectively.

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