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Effect of Red Flags, Workload, and Time Pressure on Auditors Ability to Detect Fraud with Professional Skepticism as a Moderating Variable (Empirical Study of Public Accounting Firms in South Jakarta)

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Abstract: With professional scepticism serving as a moderating variable, this research seeks to ascertain the impact of red flags, workload, and time constraint on auditors' capacity to identify fraud. This research employs a quantitative approach by using SmartPLS 4.0 software for Path Analysis. The participants in this research are one hundred auditors from South Jakarta's Public Accounting Firms (KAP). This research used convenience sampling as its sampling strategy. The data used are derived from primary sources, namely a survey of one hundred auditors. The research found that auditors' capacity to identify fraud is unaffected by red flags. Nevertheless, auditors' capacity to identify fraud is greatly affected by workload and time constraints. Red flags, workload, and time pressure all had an impact on auditors' capacity to spot fraud, and professional scepticism failed to act as a moderator in this connection.

Keyword: Red Flags, Workload, Time Pressure, Fraud Detection Ability, Professional Skepticism.

INTRODUCTION

Rapid economic development and technological advancement today have a significant impact on various aspects of life, especially in the business world, which continues to experience substantial growth. This progress has intensified competition among companies, accompanied by the expansion of business activities. Although the development of the business sector brings positive impacts, such as encouraging innovation and efficiency, it also presents challenges, including the risk of fraud. Some parties may take advantage of this situation to engage in dishonest actions for personal or corporate gain (Purwanti & Nazir, 2022).

Fraud is a dishonest act carried out intentionally by individuals to achieve certain objectives, usually to take over the rights or property of others (Laitupa & Hehanussa, 2020).

One of the factors contributing to fraud is the lack of effective governance and weak supervision, both in private organizations and government institutions. Fraudulent practices are often found in both sectors. In uncovering fraud cases, the role of auditors is crucial because they are responsible for investigating various emerging indications. Therefore, individuals with adequate competence are needed to identify and uncover fraudulent activities. Auditing aims to establish a logical basis so that auditors can understand various aspects, such as what happened, how it occurred, who was involved, and other relevant questions within the context of the case. Public trust and users of financial statements in the accounting profession are very high. Through public accountants, society expects objective and independent analysis of the information presented by management in financial reports. To ensure the quality of audits that can prevent fraud, professionalism is a key attribute that auditors must possess in carrying out their duties (Rifani & Hasan, 2023).

The ability to detect fraud is one of the essential skills that auditors must have to reveal fraudulent activities. In general, fraud can be classified into three types: corruption, asset misappropriation, and financial statement manipulation. Auditors who are careful, thorough in decision-making, and committed to continuously developing their skills in gathering information and audit evidence will be more effective in identifying fraudulent practices (Gizta, 2020).

Referring to the Indonesian Institute of Certified Public Accountants (IAPI) in Auditing Standard 240 (SA 240) as cited by Fitriawati (2023), fraud is defined as an intentional act carried out by one or more individuals, whether from management, those charged with governance, employees, or third parties, using deception to obtain unjust or illegal advantages. Stakeholders, including investors, creditors, governments, and other users of financial statements, are concerned about the prevalence of fraud in such reports and how it affects commercial relationships. In this context, the auditor's responsibility to report fraud is crucial. If auditors find that financial statements do not comply with Generally Accepted Accounting Principles (GAAP), they must conduct a separate audit to verify that the statements are free from material misstatements caused by fraud.

This is evidenced by several cases of fraud in financial reporting that are often revealed through audits, where auditors play an important role in detecting fraudulent actions. One case cited from Sarman et al. (2024) involves sanctions imposed by the Ministry of Finance on the Public Accounting Firm (KAP) Tanubrata, Sutanto, Fahmi, Bambang, and Partners, as well as Public Accountant Kasner Sirumapea, who acted as auditors for PT Garuda Indonesia (Persero) Tbk (GIAA). These sanctions were imposed due to serious violations that affected the opinion in the Independent Auditor's Report. In this case, the auditor was deemed to have failed to adequately evaluate project-related work concerning accounting management, particularly in recognizing wages and other income from the beginning of the audit process. In addition, the auditor failed to obtain sufficient and appropriate audit evidence to assess the appropriateness of accounting treatment based on the substance of transactions. These actions were considered violations of Auditing Standard (SA) 500 and involved other audit procedures that were not in accordance with principles based on (SA) 560.

Another case involving alleged financial statement fraud is PT Hanson International. A Public Accounting Firm affiliated with Ernst & Young (EY) was sanctioned by the Financial Services Authority (OJK) for unintentional and negligent violations. Revenue recognition for transactions with a gross value of IDR 732 billion was found to be overstated by IDR 613 billion when the OJK revealed this using the full accrual method. The seller, PT Hanson International, signed a Sale and Purchase Binding Agreement (PPJB) for ready-to-build land plots on July 14, 2019, but this information was not recorded in the financial statements (Frassasti et al., 2023).

Another case of auditors failing to detect fraud involves PT Waskita Karya (Persero) Tbk. Crowe Indonesia, as the auditor of Waskita's financial statements for 2021 and 2022, was found to have audited reports that did not reflect the actual condition. In those reports, Waskita appeared to show profits for years, whereas in reality the company's cash flow was consistently negative. According to Crowe Indonesia's management, the audits were conducted in accordance with all required procedures, and they believed the financial statements were accurate. However, as a result of these findings, the responsible auditor was sanctioned with a license suspension by the Financial Services Authority (OJK). This decision was stipulated in the Minister of Finance Decree Number 61/KM.1/2023, issued on January 31, 2023, as a response to violations in the corporate market (Chornaini & Saptantinah, 2024).

The cases above illustrate that auditors sometimes fail to detect fraud. Several factors can help identify fraud, one of which is the presence of early warning indicators or red flags. These indicators provide signals when irregularities occur during the audit process, thus serving as a guide for conducting deeper investigations into such anomalies, including identifying the parties involved. Research shows that red flags significantly influence auditors' ability to detect fraud. The likelihood of auditors detecting fraud increases in proportion to the number of warning signs they identify (Muzdalifah & Syamsu, 2020). However, this differs from findings by Stella (2021), which indicate that red flags do not influence fraud detection. Red flags include various aspects, such as early suspicious signs, understanding pressures faced, information obtained during the audit process, the level of management supervision, unusual transactions, the need for further investigation, and the information and accounting systems applied (Achmad & Galib, 2022).

In addition to red flags, workload, according to Mariyana et al. (2021), can be defined as the pressure experienced in completing tasks using one's abilities and knowledge within a certain time limit. In this context, auditors often face busy periods, especially in the first quarter of the year. There is a dramatic increase in workload during this time, which can lead to fatigue and make it more difficult for auditors to detect fraud. Mariyana et al. (2021) found that auditors' ability to detect fraud is significantly influenced by their workload. On the other hand, a study by Arnanda et al. (2022) found that auditors' ability to detect fraud is not affected by workload.

The ability of auditors to detect fraud can also be influenced by various internal and external factors, one of which is time pressure. Time pressure is an important element that must be managed so that auditors can work effectively. This includes predetermined schedules as well as time and budget constraints that are often very tight. During this period, auditors may feel pressured due to the need to complete multiple responsibilities (Achmad & Galib, 2022). According to Rifani & Hasan (2023), auditors' ability to identify fraud is significantly affected by time constraints. However, this finding contradicts another study (Chornaini & Saptantinah, 2024), which found that auditors' ability to detect fraud is not influenced by time constraints.

The fact that auditors face many challenges and that professional skepticism is an important tool to address them is a key factor in this context. This mindset involves continuously questioning, being alert to both intentional and unintentional misstatements, and critically evaluating available audit evidence. A skeptical attitude enables auditors to navigate complex situations and better identify potential fraud. However, a low level of professional skepticism can lead to auditors' failure to detect fraud, ultimately affecting the credibility of the accounting profession in the eyes of the public and policymakers (Natasya et al., 2024). The differences in research findings indicate inconsistencies in previous studies, thus further investigation is needed to gain a clearer understanding. The researcher also introduces a

moderating variable, namely professional skepticism, which serves as a novelty and distinguishes this study from previous research.

METHOD

This study employs a causal research design and a quantitative method. According to Suci et al. (2022), the quantitative approach is a research method rooted in positivism that utilizes research instruments to examine specific populations or samples. The purpose of statistical or quantitative data analysis is to test previously developed hypotheses. When the presence or absence of a variable can influence another variable, such an interaction is referred to as a cause-and-effect relationship, and this research design is known as a causal design. This design explains how the auditor's ability to detect fraud is influenced by independent variables such as red flags, workload, and time constraints.

This research will be conducted in the South Jakarta area as the location or source of data. This region has the highest number of Public Accounting Firms (KAP) in DKI Jakarta compared to other areas listed in the IAPI Directory in 2024, with a total of 274 firms, including those affiliated with the Big 4 accounting firms. This condition provides a significant opportunity for researchers to obtain a high response rate.

Research variables refer to the attributes, characteristics, or values of an object selected by the researcher to be studied, so that the information obtained can provide an overview of the subject under investigation and allow for conclusions to be drawn. In this study, there are three types of variables: independent, dependent, and moderating variables. The independent variables consist of Red Flags (X_1), Workload (X_2), and Time Pressure (X_3). The dependent variable examined is the Auditor's Ability to Detect Fraud (Y), while the moderating variable used in this study is Professional Skepticism (Z).

RESULT AND DISCUSSION

Discriminant Validity Test

Discriminant validity can be tested through cross-loading values, which are used to ensure that each indicator has a stronger relationship with its own construct than with other constructs. In this study, the results of the discriminant validity test based on cross-loading values are presented in the following table:

Table 1. Results of the Discriminant Validity Test (Cross-Loading)

Variable	*Red Flags* (X1)	Workload (X2)	Time Pressure (X3)	Auditor's Fraud Detection Ability (Y)	Professional Skepticism (Z)
R1.1	0.749	0.494	0.211	0.271	0.145
R1.2	0.809	0.446	0.428	0.267	-0.028
R1.3	0.751	0.358	0.204	0.149	0.063
R1.4	0.712	0.298	0.321	0.213	0.017
R1.5	0.748	0.479	0.392	0.31	0.069
R1.6	0.736	0.237	0.361	0.231	0.263
BK2.1	0.381	0.751	0.21	0.35	-0.016
BK2.2	0.405	0.702	0.11	0.228	-0.058
BK2.3	0.409	0.772	0.272	0.375	0.069
BK2.4	0.442	0.755	0.164	0.311	-0.043
BK2.5	0.442	0.768	0.338	0.555	-0.021
BK2.6	0.461	0.838	0.173	0.467	0.03
BK2.7	0.289	0.751	0.077	0.408	0.02
BK2.8	0.393	0.747	0.125	0.377	0.101
TW3.1	0.242	0.197	0.761	0.225	0.052
TW3.2	0.352	0.215	0.864	0.373	0.156
TW3.3	0.397	0.227	0.744	0.267	0.1
TW3.4	0.342	0.219	0.724	0.143	0.081

Variable	*Red Flags* (X1)	Workload (X2)	Time Pressure (X3)	Auditor's Fraud Detection Ability (Y)	Professional Skepticism (Z)
TW3.5	0.375	0.102	0.742	0.162	-0.061
DK1.1	0.277	0.351	0.221	0.71	0.109
DK1.2	0.255	0.381	0.229	0.723	0.099
DK1.3	0.199	0.429	0.182	0.747	0.199
DK1.4	0.316	0.5	0.222	0.803	0.129
DK1.5	0.315	0.464	0.358	0.839	0.038
DK1.6	0.178	0.301	0.271	0.766	-0.023
DK1.7	0.249	0.407	0.332	0.834	0.119
SP1.1	0.097	0.022	0.055	0.074	0.844
SP1.2	0.046	-0.093	0.024	0.043	0.841
SP1.3	0.114	0.076	0.121	0.179	0.927
SP1.4	0.082	-0.013	0.114	0.029	0.733
SP1.5	0.075	-0.013	0.067	0.061	0.719
SP1.6	0.118	-0.052	0.099	0.065	0.733

Table 1 shows that each indicator in the study meets the criteria for discriminant validity through cross-loading tests. This means that each indicator accurately represents its construct and does not overlap with other constructs.

Next, the Fornell-Larcker discriminant validity test was conducted by comparing the square root of the Average Variance Extracted (AVE) value on the main diagonal with the correlation values between constructs in the corresponding columns and rows. Discriminant validity is met if the value on the diagonal (the square root of the AVE) is greater than the correlation values with other constructs. In this study, the results of the Fornell-Larcker discriminant validity test are presented in the following table:

Table 2. Discriminant Validity Test Results (Fornell-Larcker)

	R (X1)	BK (X2)	TW (X3)	DK (Y)	SP (M)
R (X1)	0.751				
BK (X2)	0.528	0.761			
TW (X3)	0.438	0.254	0.769		
DK (Y)	0.334	0.53	0.336	0.776	
SP (M)	0.117	0.018	0.107	0.128	0.803

Based on Table 2, the results of the Fornell-Larcker test above show that the construct's value is higher than the values of the other constructs. This indicates that the discriminant validity of the constructs in this study is of good quality, so that each construct is distinct and unique.

Reliability Test

Reliability testing is conducted as a follow-up step after validity testing, with the aim of evaluating the consistency of indicators in measuring a construct. One of the criteria used to assess reliability is the composite reliability score, which ideally should be above 0.70. This value indicates the extent to which the indicators within a construct have a good level of consistency. Furthermore, reliability can also be seen through the Cronbach's Alpha value. If the Cronbach's Alpha value for a construct exceeds 0.60, then the construct is considered reliable or can be trusted to measure the intended variable. The results of the reliability test can be seen in the following table:

Table 3. Reliability Test Results

Variabel	*Cronbach's Alpha*	*Composite reliability*
Red Flags (X1)	0.847	0.886
Workload (X2)	0.898	0.917
Time Pressure (X3)	0.834	0.878
Auditor's Fraud Detection Ability (Y)	0.89	0.914
Professional Skepticism (Z)	0.898	0.915

Based on Table 3, all variables in this study demonstrated composite reliability values above 0.70 and Cronbach's Alpha values exceeding 0.60. This indicates that all variables in this study were deemed reliable.

Structural Model Analysis (Inner Model)

Several indicators used to evaluate the structural model (inner model) include R-square and F-square values.

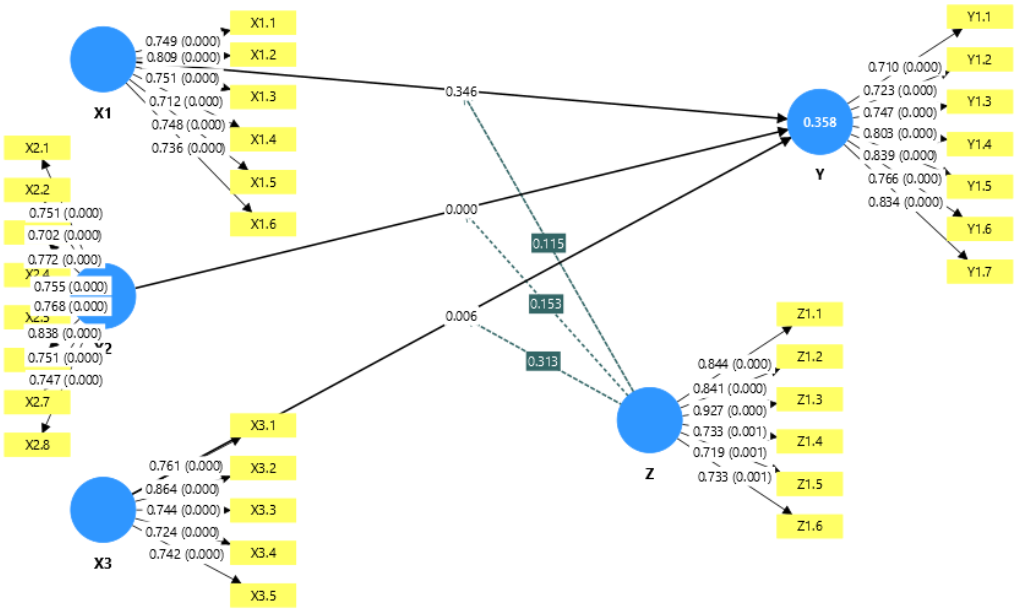


Figure 1: Inner Model Analysis Results

R-Square

The criteria for an R-Square value are 0.67 (strong), 0.33 (moderate), and 0.02 (weak). In this study, the R-Square values are explained in the table below:

Table 4. R-Square Test Results

	R-square	R-square adjusted
Auditor's Ability to Detect Fraud	0.358	0.309

Conclusion: The R-Square value in this study was 0.358, which is moderate. This result shows that 35.8% (35.8 x 100%) of the Auditor's Fraud Detection Ability variable is influenced by Red Flags, Workload, and Time Pressure. Meanwhile, 64.2% (100% - 35.8%) is influenced by other variables outside this study.

F-Square

The criteria for an F-square value are 0.02 (weak), 0.15 (moderate), and 0.35 (strong). The F-square value is used to calculate the magnitude of the influence between variables using effect size. The results of the F-square test can be seen in the following table:

Table 5. F-Square Test Results

Variable	Auditor's Ability to Detect Fraud
Red Flags (X1)	0.002
Workload (X2)	0.277
Time Pressure (X3)	0.062
Professional Skepticism (Z)	0.024

(Source: SEM-PLS Processing Results)

Based on Table 4.13, the independent variable red flags have a weak influence (0.002 = weak) on the auditor's fraud detection ability variable; the independent variable workload has a moderate influence (0.277 = moderate) on the auditor's fraud detection ability variable; the independent variable time pressure has a weak influence (0.062 = weak) on the auditor's fraud detection ability variable; and the moderating variable professional skepticism has a weak influence (0.024 = weak) on the fraud disclosure variable.

Hypothesis Testing

Hypothesis testing aims to understand the extent to which each independent variable influences the dependent variable. Furthermore, this test is also conducted to determine whether the proposed hypothesis can be accepted or rejected based on the results of the data analysis. The rule of thumb in this study is based on a T-statistic >1.96 and a p-value less than 0.05 (5%). The hypothesis is considered accepted if the t-statistic is >1.96 and the p-value is <0.05, while the hypothesis is rejected if the t-statistic is <1.96 or the p-value is >0.05.

Table 6 Hypothesis Test Results

	Coefficient	T statistics (|O/STDEV|)	P values
RF -> DK	-0.047	0.397	0.346
BK -> DK	0.507	4.848	0
TW -> DK	`0.225	2.52	0.006
SP x RF -> DK	0.164	1.202	0.115
SP x BK -> DK	-0.149	1.025	0.153
SP x TW -> DK	0.060	0.486	0.313

(Source: SEM-PLS Processing Results)

Results:

1. Red Flags (X1) → Auditor's Ability to Detect Fraud (Y)

The coefficient is negative at -0.047, with a T-Statistic of 0.397 (<1.96) and a P-Value of 0.346 (>0.05), thus H1 is rejected. This means that red flags do not significantly affect the auditor's ability to detect fraud. This negative relationship indicates that an increase in red flags tends to decrease the auditor's ability to detect fraud, but this effect is not significant.

2. Workload (X2) → Auditor's Ability to Detect Fraud (Y)

The coefficient is positive at 0.507, with a T-Statistic of 4.848 (>1.96) and a P-Value of 0.000 (<0.05), thus H2 is accepted. This means that the higher the workload, the higher the auditor's ability to detect fraud. This indicates that workload in certain contexts can encourage auditors to be more thorough and meticulous.

3. Time Pressure (X3) → Auditor's Ability to Detect Fraud (Y)

The coefficient is positive at 0.225, with a T-Statistic of 2.520 (>1.96) and a P-Value of 0.006 (<0.05), thus H3 is accepted. This means that appropriate time pressure can improve auditors' ability to detect fraud, likely because auditors become more focused in conducting their audits.

4. Professional Skepticism (Z) × Red Flags (X1) → Auditor's Ability to Detect Fraud (Y)

The coefficient is positive at 0.164, with a T-Statistic of 1.202 (<1.96) and a P-Value of 0.115 (>0.05), thus H4 is rejected. This indicates that professional skepticism does not significantly moderate the effect of red flags on auditor ability. The positive direction of the relationship indicates a tendency for professional skepticism to strengthen the relationship between red flags and fraud detection ability, but this effect is not statistically proven.

5. Professional Skepticism (Z) × Workload (X2) → Auditor's Fraud Detection Ability (Y)

The coefficient is negative at -0.149, with a T-Statistic of 1.025 (<1.96) and a P-Value of 0.153 (>0.05), so H5 is not accepted. This means that professional skepticism does not moderate the effect of workload on auditor ability. The negative direction indicates a weakening trend in the relationship, although not significant.

6. Professional Skepticism (Z) × Time Pressure (X2) → Auditor's Fraud Detection Ability (Y)

The coefficient is positive at 0.060, with a T-Statistic of 0.486 (<1.96) and a P-Value of 0.313 (>0.05), so H6 is not accepted. This means that professional skepticism does not moderate the effect of time pressure on auditor ability. The positive direction indicates a tendency to strengthen the relationship, but the effect is not significant.

Discussion

1. The Effect of Red Flags on Auditor's Ability to Detect Fraud

The first hypothesis in this study is: "Red flags are suspected to have a positive effect on the auditor's ability to detect fraud." Based on the previously presented results, the coefficient of the relationship between red flags and the auditor's ability to detect fraud is -0.047. This negative value indicates a relationship opposite to the initial assumption, where an increase in red flags is actually associated with a decrease in the auditor's ability to detect fraud.

The hypothesis testing results show that the effect of red flags on the auditor's ability to detect fraud has a p-value of 0.346, which is greater than the required threshold (p-values < 0.05), and a T-statistic of 0.397, which does not exceed the required value (T-statistic > 1.96). Therefore, based on the decision-making criteria, it can be concluded that H1 is rejected. This indicates that red flags do not have a significant effect on the auditor's ability to detect fraud. Although red flags can serve as early indicators of fraud, their presence is not necessarily responded to effectively by auditors. It is likely that auditors require more concrete or supporting indicators before concluding the existence of potential fraud. This finding also suggests that auditors may not heavily rely on red flag signals in their evaluation process.

These findings are consistent with previous studies conducted by Susilawati et al. (2022) and Masri et al. (2021), which found that red flags do not have a significant effect on the auditor's ability to detect fraud.

2. The Effect of Workload on Auditor's Ability to Detect Fraud

The second hypothesis in this study is: "Workload is suspected to have a positive effect on the auditor's ability to detect fraud." Based on the results, the coefficient of the relationship between workload and the auditor's ability to detect fraud is 0.507. This positive value indicates a relationship consistent with the initial assumption, where an increase in workload is associated with an increase in the auditor's ability to detect fraud.

The hypothesis testing results show that the effect of workload on the auditor's ability to detect fraud has a p-value of 0.000, which meets the required criterion (p-values < 0.05), and a T-statistic of 4.848, which exceeds the required value (T-statistic > 1.96). Therefore, H2 is accepted. This indicates that workload has a significant effect on the auditor's ability to detect fraud. It suggests that higher workload levels may lead auditors to become more alert

and thorough in conducting audits. This can be explained by the tendency of auditors to increase work effectiveness when facing high workloads in order to maintain audit quality.

These findings are consistent with previous studies conducted by Sarman et al. (2024) and Mariyana et al. (2021), which found that workload has a significant effect on the auditor's ability to detect fraud.

3. The Effect of Time Pressure on Auditor's Ability to Detect Fraud

The third hypothesis in this study is: "Time pressure is suspected to have a positive effect on the auditor's ability to detect fraud." Based on the results, the coefficient of the relationship between time pressure and the auditor's ability to detect fraud is 0.225. This positive value indicates a relationship consistent with the initial assumption, where increased time pressure is associated with improved auditor ability to detect fraud.

The hypothesis testing results show that the effect of time pressure on the auditor's ability to detect fraud has a p-value of 0.006, which meets the required criterion (p-values < 0.05), and a T-statistic of 2.520, which exceeds the required value (T-statistic > 1.96). Therefore, H3 is accepted. This indicates that time pressure has a significant effect on the auditor's ability to detect fraud. It suggests that time pressure can encourage auditors to be more focused, efficient, and professional in identifying fraud risks. Although time pressure is often considered a factor that reduces audit quality, in this context it demonstrates the adaptive capacity of auditors.

These findings are consistent with previous studies conducted by Elfia & NR (2022) and Mandalika & Janrosl (2023), which found that time pressure has a significant effect on the auditor's ability to detect fraud.

4. Professional Skepticism Moderates the Effect of Red Flags on Auditor's Ability to Detect Fraud

The fourth hypothesis in this study is: "Professional skepticism is expected to strengthen the positive effect of red flags on the auditor's ability to detect fraud." Based on the results, the coefficient of the relationship is 0.164. This positive value indicates a direction consistent with the initial assumption, where increased professional skepticism is expected to strengthen the influence of red flags.

However, the hypothesis testing results show that professional skepticism does not strengthen the effect of red flags on the auditor's ability to detect fraud, with a p-value of 0.313 (greater than 0.05) and a T-statistic of 1.202 (less than 1.96). Therefore, H4 is rejected. This indicates that professional skepticism is not proven to strengthen the effect of red flags on the auditor's ability to detect fraud.

These findings are consistent with the study conducted by Pata (2020), which also found that professional skepticism does not strengthen the effect of red flags.

5. Professional Skepticism Moderates the Effect of Workload on Auditor's Ability to Detect Fraud

The fifth hypothesis in this study is: "Professional skepticism is expected to strengthen the positive effect of workload on the auditor's ability to detect fraud." Based on the results, the coefficient of the relationship is -0.149. This negative value indicates a relationship opposite to the initial assumption, where increased professional skepticism tends to weaken the effect of workload on the auditor's ability to detect fraud.

The hypothesis testing results show that professional skepticism does not strengthen the effect of workload on the auditor's ability to detect fraud, with a p-value of 0.153 (greater than 0.05) and a T-statistic of 1.025 (less than 1.96). Therefore, H5 is rejected. This indicates that professional skepticism is not proven to strengthen the effect of workload on the auditor's ability to detect fraud.

These findings are consistent with the study conducted by Fitriani (2023), which also found that professional skepticism does not strengthen the effect of workload.

6. Professional Skepticism Moderates the Effect of Time Pressure on Auditor's Ability to Detect Fraud

The sixth hypothesis in this study is: "Professional skepticism is expected to strengthen the positive effect of time pressure on the auditor's ability to detect fraud." Based on the results, the coefficient of the relationship is 0.060. This positive value indicates a direction consistent with the initial assumption, although the magnitude of the effect is relatively small.

However, the hypothesis testing results show that professional skepticism does not strengthen the effect of time pressure on the auditor's ability to detect fraud, with a p-value of 0.313 (greater than 0.05) and a T-statistic of 0.486 (less than 1.96). Therefore, H6 is rejected. This indicates that professional skepticism is not proven to strengthen the effect of time pressure on the auditor's ability to detect fraud.

CONCLUSIONS AND RECOMMENDATIONS

Based on the research results and discussion outlined previously, the following conclusions can be drawn:

1. Red flags do not significantly impact auditors' ability to detect fraud. This demonstrates that the presence of warning signs (red flags) is not strong enough to motivate auditors to detect fraud without supporting information or other professional judgment.
2. Workload has a positive and significant impact on auditors' ability to detect fraud. This demonstrates that auditors facing a high workload will actually increase their focus and caution in conducting audits, resulting in better detection of potential fraud.
3. Time pressure has a positive and significant impact on auditors' ability to detect fraud. This means that although time pressure is often perceived as a barrier, in this context, it actually encourages auditors to be more efficient and thorough in assessing potential fraud.
4. Professional skepticism does not moderate the effect of red flags on auditors' ability to detect fraud. This demonstrates that high levels of auditor skepticism do not strengthen the relationship between red flags and the ability to detect fraud.
5. Professional skepticism does not moderate the effect of workload on auditors' ability to detect fraud. This means that even if an auditor has a high level of skepticism, this does not increase the effect of workload on the auditor's ability to uncover fraud.
6. Professional skepticism does not moderate the effect of time pressure on the auditor's ability to detect fraud. Therefore, although time pressure can encourage auditors to work faster, the presence of skepticism does not increase its effect on the ability to detect fraud.

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