FINDINGS ON FRAUD IN FINANCIAL MANAGEMENT: PROFESSIONAL EXPERIENCE, EXPERTISE, AND PROFESSIONAL ETHICS OF GOVERNMENT INTERNAL SUPERVISORS

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Abstract:
The purpose of this study was to determine the effect of Professional Experience, Expertise, and Professional Ethics on Findings of SKPD Financial Management Fraud. The population in this study were all Government Internal Supervisors, totaling 28 people. The sample in this study is a census of 45 SKPD. Respondents in this study were 28 Auditors for Government Internal Supervisory Apparatuses. Data analysis in this study used multiple linear regression, which was processed with the SPSS program (Statistical Package For Social Science). The results showed that professional experience, expertise, and professional ethics (both jointly and simultaneously) positively and significantly affected findings of SKPD financial management fraud. Professional experience has a positive effect on findings of SKPD financial management fraud, the expertise of the government's internal supervisory apparatus partially has no effect on findings of SKPD financial management fraud, and professional ethics has a positive effect on findings of SKPD financial management fraud.

Keywords: Findings of SKPD Financial Management Fraud, Professional Experience, Expertise, Ethics Profession

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INTRODUCTION

In Indonesia, forms of fraud often occur, one of which is corruption. Almost on average, those who commit corruption are people who have important positions in their organizations, whether government or private, so by taking advantage of the position they hold, bad intentions emerge by committing budget fraud. According to (Kalorbobir, 2017), in his research, it stated that one of the corrupt practices carried out was fraud in local government financial reports. According to (Aditya Sanjaya, 2019), deviation diverges a given goal from another goal. This goal is based on personal interest for the benefit of oneself or others to commit fraud.

The term fraud is different from the term error. The main factor differentiating them is the underlying action, namely whether it was done intentionally, so it can be said to be fraud, or unintentionally, so it can be called an error (Muchlis et al., 2015). Moreover (Dandi et al., 2017) say that fraud is a deliberate act of deviation to manipulate other people so that the perpetrator gains benefits either directly or indirectly.

Fraud and employment abuse are major problems that can adversely affect all sectors of the economy. This fraud may be due to weaknesses in Indonesian government audits (Silfi et al., 2014). Based on Gone's Theory in his research, four factors cause someone to behave defiantly, often called fraud, including: a) Greed, namely greedy behavior that exists in every person, b) opportunity, namely the condition of the organization or agency that allows someone the opportunity to commit fraud, c)

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needs, which are related to the factors needed to support their life and d) exposure, namely the actions or consequences faced by the perpetrator of fraud if proven to have committed fraud (Manossoh, 2016).

Community demands such as justice, transparency, and accountability are highly expected by the community in government governance, both central and regional governance. However, the phenomenon of financial management fraud explains that fraud, such as corruption, has become a problem in almost all countries in the world, including Indonesia. Cases of financial management fraud in Indonesia, whether central, provincial, or district, usually involve one or more people who have positions and power, such as legislative members, political figures, heads of ministries and high state institutions, regional heads (Governor and Regent/Mayor) and officials area. (Mamahit, 2018) quotes from kompas.com (2015), merdeka (2017), and detiknews (2017) that based on monitoring by Indonesia Corruption Watch (ICW), there were several corruption cases from 2015, 2016 to 2017. In 2015, there were 550 cases of corruption with state losses reaching IDR 803.3 billion, then in 2016 there were 482 cases with state losses of IDR 1.45 billion, and in 2017 there were 226 cases of corruption with state losses reaching IDR 1.83 trillion.

In Aceh province during 2020-2021, GeRAK Aceh records show that corruption cases increase every year, and almost no institutions are free from corrupt behavior. The results of the GeRAK Aceh study found that corruption occurred in several areas and sectors, namely procurement of goods and services, health, social spending, and village funds.

Simeulue Regency, based on medcom.id monitoring during 2019-2020, there were several cases, one of which was asphalting work on the Batu Ragi intersection - the road towards the Patriot intersection. Based on the results of the Aceh representative BPKP audit, it was found that state losses amounted to IDR 9.03 billion, which came from DOKA funds in 2019 from a contract value of IDR 12.83 billion. Meanwhile, based on the results of the audit of the Simeulue Regency Inspectorate in 2019-2020, from a total of 45 SKPDs, several SKPD cases were found with state losses amounting to IDR 115,719,109, including people's welfare amounting to IDR 37,416,990.68, then in the public works sector amounting to IDR 44,271,118, social sector amounting to IDR 3,950,000, welfare sector of farmers amounting to IDR 1,430,000, and customs sector amounting to IDR 28,651,000

In empirical studies, several researchers revealed factors regarding financial management fraud, namely the experience of government internal supervisory officials (Anggriawan, 2014; Rahmawati & Usman, 2014; Adnyani et al., 2014; Narayana & Ariyanto, 2020; Dandi et al., 2017; Larasati & Puspitasari, 2019). Then there is the expertise of the government's internal supervisory apparatus (Kahfi Lubis & Meutia, 2019; Muchlis et al., 2015; Ningtyas et al., 2018). As well as the professional ethics of government internal supervisory officials (Rinaldi, 2017; Kahfi Lubis & Meutia, 2019; Juniarti & Triani, 2017).

According to (Anggriawan, 2014), problems and challenges in dealing with fraud, namely, work experience, positively affect the auditor's ability to detect fraud. Moreover (Narayana & Ariyanto, 2020; Syahputra & Urumsah, 2019) stated that experience has been proven to be a moderating variable that has a positive effect on fraud detection. However, (Alamri et al., 2017) stated that experience does not affect audit judgment.

Expertise is an important element that an independent auditor must have to work as a professional in detecting fraud (Kahfi Lubis & Meutia, 2019). Furthermore (Muchlis et al., 2015; Ningtyas et al., 2018) stated that the auditor's interpersonal skill component could understand the symptoms of detecting fraud well, and expertise has an important role in detecting fraud.

Ethics originally came from the Greek word "Ethos" (singular form). The application of this ethics greatly influences the auditor's ability to detect fraud (Rinaldi, 2017). According to (Kahfi Lubis & Meutia, 2019), the professional code of ethics for accountants regulates various things and principles

that must be attached to auditors, as well as technical audit standards that have been established, all of which, of course, direct auditors to the best achievements in carrying out their duties and functions as auditors.

There is currently very little public trust in the government regarding development planning because the development that has been prepared is not following the results in the field. For this reason, a professional auditor must be able to provide an objective assessment without taking sides in auditing existing problems, namely being fair, impartial, intellectually honest, and most importantly free from conflicts of interest or being under the influence of other people. An auditor must uphold the rules of professional ethics in carrying out their duties. Professionalism in professional ethics implies pride, commitment to quality, dedication to clients' interests, and a sincere desire to help with the problems faced so that society can trust the profession (Hayati et al., 2019).

In detecting findings of fraud in SKPD financial management, an auditor must develop a good internal auditor system to make detecting and preventing fraud easier. Research regarding the implementation of the function of the government's internal supervisory apparatus in supporting the level of fairness of SKPD financial management, where the results of the research show that detecting findings of fraud is by looking at indications of possible fraud. Detecting fraud is not easy as has been done by (Siwy et al., 2016) namely: 1) one of the most important things in detecting fraud is the absence of documents and uncooperative SKPD or vice versa, where the SKPD is overcooperative. 2) it seems that the symptoms of fraud in the audit make the auditor investigate these symptoms even more, so that fraud can be detected earlier with the presence of symptoms that indicate SKPD overcooperation. 3) There is a follow-up to the findings, whether suggestions from the findings have been followed up or not, and finally ensuring whether fraudulent irregularities do not occur again in subsequent examinations.

Cressey's theory of the fraud triangle was first introduced in 1953 by Cressey, he stated that initially, trustworthy people can become traitors when they face serious financial problems, resulting in the intention of committing a violation. From the hypothesis that has been explained, Cressey coined the fraud triangle, which describes the existence of financial needs that cannot be shared with people as pressure factors, opportunity factors, and rationalization factors (Ahyaruddin & Azmi, 2019).

The implementation of professional experience, expertise, and professional ethics is related to Cressey's theory that the fraud triangle is about information about the quality of an auditor in finding fraud in SKPD financial management with pressure factors, opportunity, and rationalization.

In this regard, fraud is an act of deception, cunning, and other dishonest methods carried out by a person or entity. It can result in several unfavorable benefits for the individual, entity, or other party (Guelpa et al., 2017). To improve the quality of auditor performance in finding financial management fraud, efforts are needed to increase the professional experience, expertise, and professional ethics of government internal supervisory officials by referring to the rules that apply in auditing financial management in each SKPD, because of the forms of fraud. Can be known more quickly.

The Influence of Professional Experience of Government Internal Supervisory Officials on Findings of Fraud in SKPD Financial Management

If an auditor has sufficient experience, it can support the quality of the audit produced. Apart from that, with the experience an auditor has, he will be accustomed to dealing with problems or similar work. This proves that the more experience an auditor has, the more responsibility the auditor can have in detecting fraudulent financial statements (Adnyani et al., 2014).

The research results of (Anggriawan, 2014; Maria. & Elisa, 2014) work experience positively affect the auditor's ability to detect fraud. The research hypothesis carried out is as follows:

H₁: The professional experience of the Government Internal Supervisory Apparatus has a positive influence on the discovery of fraud in SKPD financial management

Expertise of Government Internal Supervisory Apparatus on Fraudulent Findings in SKPD Financial Management

Expertise is an important element that an independent auditor must have to work as a professional in detecting fraud. Expertise must be measured based on length of work experience, level of position, and type of information used. Expertise can be seen from the type of information used by having professional abilities that every auditor must have (Kahfi Lubis & Meutia, 2019).

The research results (Sukma & Paramitha, 2020) state that expertise has a negative effect, meaning that expertise does not affect financial report fraud. However, this is different from (Kahfi Lubis & Meutia, 2019), who stated that expertise positively influences the detecting fraud. The hypothesis carried out is:

H₂: The expertise of Government Internal Supervisory Officials has a negative effect on findings of fraud in SKPD financial management

The Influence of Professional Ethics of Government Internal Supervisors on Fraudulent Findings in SKPD Financial Management

Ethics originally comes from the Greek word Ethos (singular form). The application of this ethics is a philosophy that studies good or bad as well as human attitudes and behavior which are based on rules/guidelines/norms, both what should be done and what should not be done. The application of this ethics greatly influences the auditor's ability to detect fraud (Rinaldi, 2017).

The research results of (Triyanthi & Budiartha, 2015; Hayati et al., 2019) state that professional ethics has a positive effect on the performance of internal auditors, namely that the higher an auditor's professional ethics, the higher the audit performance in auditing financial management. The hypothesis carried out is as follows:

H₃: The professional ethics of Government Internal Supervisory Officials have a positive effect on findings of fraud in SKPD financial management.

METHOD

This research was carried out in Simeulue Regency using descriptive quantitative research methods. The population of this research is all Regional Work Units (SKPD). The respondents in this research were Government Internal Supervisory Apparatus (APIP) at the Simeulue Regency Inspectorate, totaling 28 people. Testing of this research instrument was carried out on 28 respondents with research analysis units of 45 SKPD, including 17 respondents each filling in 2 research questionnaires, namely 2 x 17 = 34 copies, while the other 11 respondents each filled in 1 research questionnaire, namely 1 x 11 = 11 copies at the Simeulue Regency Government inspectorate. Descriptive analysis explains respondents' answer choices 1 to 5, which reflect the level of intensity of answers regarding the question indicators with the reliability perceived by the respondent. The source of data collection in this research is primary data by distributing questionnaires directly to all respondents. After the data is collected, the data is processed using data quality tests (consisting of validity tests and reliability tests) and classical assumption tests (consisting of normality tests, multicollinearity tests, and heteroscedasticity tests), then hypothesis tests are carried out (partial tests, coefficient of determination tests, and simultaneous test).

RESULTS AND DISCUSSION
The results of descriptive statistical analysis for each variable are presented in Table 2, the results obtained are:

Table 1. Descriptive Statistical Analysis

No	Variable	N	Minimum	Maximum	Mean
1	Professional Experience (X_1)	45	18	25	22.67
2	Skill (X_2)	45	24	34	28.42
3	Professional Ethics (X_3)	45	20	25	23.78
4	SKPK Financial Report Fraud Findings (Y)	45	10	23	17.78

Source: Processed primary data (2022).

Table 1 shows that of the 5 statements regarding the professional experience of government internal supervisory officials, the average answer was 22.67, with a minimum answer value of 18 and a maximum of 25. From the 7 statements regarding the expertise of government internal supervisory officials, the average answer was 28.42, with The minimum answer value is 24. The maximum is 34, and of the 5 statements regarding the professional ethics of government internal supervisory officials, the average answer is 23.78, with a minimum answer value of 20 and a maximum of 25. This shows that the professional experience, expertise, and professional ethics of supervisory officials Government interns already have the ability to audit SKPD financial reports.

Reliability Test

Table 2. Reliability Test Results

No	Variable	Variable Items	Cronbach's Alpha	Information
1	Professional Experience	5	0.669	Reliable
2	Skill	7	0.455	Less Reliable
3	Professional ethics	5	0.703	Reliable
4	Findings of SKPD Financial Management Fraud	8	0.736	Reliable

Source: Primary Data 2022 (processed).

Based on Table 2, the reliability analysis of the *Cronbach Alpha value* for each variable is above 0.6, while one skill variable in the reliability test has a value below 0.6, namely 0.455. This shows that overall, the reliability measurements in this study are suitable for use

Multicollinearity Test

Table 3. Multicollinearity Test Results

| Independent Variable	Tolerance	VIF	Information
Professional Experience (X_1)	0.941	1,063	There is no multicollinearity
Expertise (X_2)	0.966	1,035	There is no multicollinearity
Professional Ethics (X_3)	0.942	1,061	There is no multicollinearity

Source: Research Results, 2022.

Based on Table 3, the *tolerance* value for the variables of professional experience, expertise, and professional ethics has a value of more than 0.10, and the VIF value is less than 10. Thus, the independent variable regression equation model does not contain multicollinearity, so it meets the assumptions of the multicollinearity test and can be used. The multicollinearity test in this study was carried out using *the Variance Inflation Factor* (VIF) if the *tolerance value* is > 0.10 and *the Variance Inflation Factor* (VIF) value is < 10, there is no multicollinearity between variables (Ghozali, 2016).

Heteroskedasticity Test

The heteroscedasticity test is used to test a regression model whether there is an inequality *of variance* from the residuals in one observation to another. Testing heteroscedasticity on *scatterplot* graphs, the data is spread randomly or the distribution is irregular. It does not form a certain pattern, so it can be interpreted that there is no heteroscedasticity in the regression equation model. The

results of the heteroscedasticity test are presented in Figure 1.
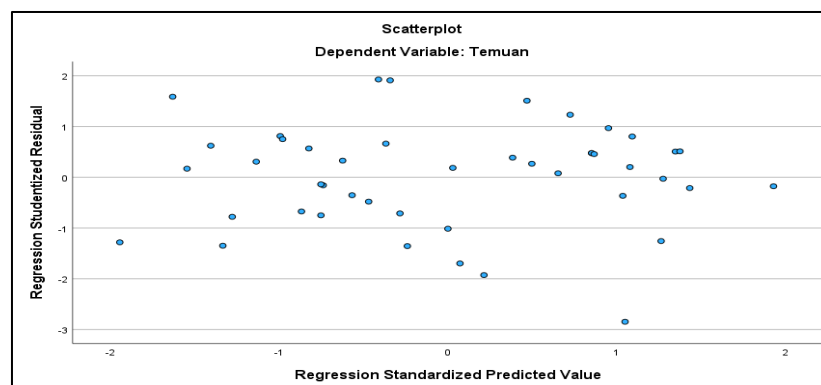
Figure 1. Heteroskedasticity Test Results

Multiple Linear Regression Analysis Test

Table 4. Multiple Linear Regression Analysis Test Results

Model	Unstandardized Coefficients		Coefficients[a] Standardized Coefficients			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1 (Constant)	24,694	4,901		5,038	<.001		
Experience	-.587	,148	-.416	-3,976	<.001	,941	1,063
Skill	-.080	,097	-.085	-.822	,416	,966	1,035
Ethics	1,149	,165	,730	6,977	<.001	,942	1,061

a. Dependent Variable: Findings

Source: Processed primary data (2022).

Based on the results of data processing using the SPSS program as in Table 4, the following multiple linear regression equation is obtained:

$$. Y = 24.694 – 0.587 X_1 - 0.080 X_2 + 1.149 X_3 + 4.901$$

From the results of the regression equation model that has been presented, it is clear that:

The constant coefficient value is 24.694. This is if the dependent variable has a value of 24.694, it will have a positive impact if each independent variable has a value of 0. The regression coefficient on the professional experience variable has a value of -0.587, which means the regression coefficient value is negative, namely for every one percent increase in the professional experience variable, assuming that other variables remain constant. This will reduce findings of SKPD financial management fraud by 0.423. The regression coefficient on the expertise variable has a value of -0.080, which means the regression coefficient value is negative, namely for every one percent increase in the expertise variable with the assumption that if other variables remain constant, it will reduce findings of SKPD financial management fraud by 0.083. The regression coefficient on the professional ethics variable has a value of 1.149, which means the regression coefficient value is positive, namely for every one percent increase in the professional ethics variable, with the assumption that if the other variables remain constant, it will increase findings of SKPD financial management fraud by 1.149.

Simultaneous Test (F statistical test)

A simultaneous test (F statistical test) was carried out to show whether the independent variables together, namely the professional experience, expertise, and professional ethics of government internal supervisory officials regarding findings of SKPD financial management fraud, affected the independent variables. The results of the F statistical test obtained an F value of 18,630 with a significance value of 0.01. This shows that this regression model is suitable to be used because the significant value is smaller

than 0.05. It can be said that the independent variables, namely professional experience, expertise, and professional ethics, simultaneously influence the dependent variable, namely the discovery of SKPD financial management fraud. This means that in the simultaneous test p_1 p_2 And $p_3 \neq 0$ then H_a is accepted. The results of the F statistical test are presented in Table 5.

Table 5. Simultaneous Test Results (F Statistical Test)

ANOVAᵃ

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	155,927	3	51,976	18,630	<.001 [b]
	Residual	114,384	41	2,790		
	Total	270,311	44			

a. Dependent Variable: Findings

b. Predictors: (Constant), ETHICS, Skills, Experience

Partial Test (t statistical test)

The result of hypothesis testing is that H_a is accepted. This means that professional experience shows a t-test result value of $0.001 < 0.05$, which means that professional experience significantly affects findings of SKPD financial management fraud. The t-test results for expertise show a value of $0.416 > 0.05$, which means that expertise does not influence findings of fraud in SKPD financial management, and professional ethics shows the results of the t-test of 0.001, this means that professional ethics has a significant effect on findings of fraud in SKPD financial management. Variable findings of SKPD financial management fraud explained by the professional experience and professional ethics of Government Internal Supervisory Apparatus together is 54.6%. So it can be concluded that p_1 and $p_3 \neq 0$ then H_a is accepted.

The influence of the professional experience of government internal supervisory officials on findings of fraud in SKPD financial management in Simeulue Regency

The research results show that the t-test value for the professional experience variable is 0.001, which is smaller than α, which is 0.05. The path coefficient with a negative direction has a value of -0.587, which means the regression coefficient value is negative, namely for every one percent increase in the professional experience variable with the assumption that if other variables remain constant, it will reduce findings of SKPD management fraud by 0.587. Thus, the hypothesis H_1 is accepted, namely that professional experience influences the discovery of SKPD financial management fraud. The results of this research are in line with (Anggriawan, 2014; Maria. & Elisa, 2014) state that work experience influences the auditor's ability to detect fraud. The results of this research also stated (Rahmawati & Usman, 2014) that the more a person's experience increases, the more skilled the individual will be in completing each task.

However, (Larasati & Puspitasari, 2019) stated in their research that experience does not affect the auditor's ability to detect fraud. This research is also in line with (Supriyanto & Wahyono, 2014) that auditor experience has no influence in detecting fraud because perpetrators depend on sophistication in committing fraud.

The influence of the expertise of government internal supervisory officials on findings of fraud in SKPD financial management in Simeulue Regency

The research results show that the expertise of the government's internal supervisory apparatus did not influence the discovery of financial management fraud in Simeulue Regency. This means that the t-test value for the skill variable is 0.416, greater than α, 0.05. Thus, the hypothesis H_2 is rejected. Namely, that expertise does not affect findings of SKPD financial management fraud. The results of

this research align with (Sukma & Paramitha, 2020), which state that expertise has a negative effect, meaning that expertise does not affect financial report fraud.

However, this is different from the research results from (Kahfi Lubis & Meutia, 2019), which state that expertise positively influences detecting fraud. This research is also in line with (Kartikarini & Sugiarto, 2016), who state that auditors who have more expertise are better at understanding the signs of fraud occurring around them. (Narayanti & Suryanawa, 2017) their research also stated that expertise positively influences audit quality in finding fraudulent financial management, the same as (Anggun Pratiwi Ardhi et al., 2020) stated that expertise significantly positively influences audit quality in finding fraudulent financial statements.

The influence of professional ethics of government internal supervisory officials on findings of fraud in SKPD financial management in Simeulue Regency

The research results show that the professional ethics of government internal supervisory officials influenced the discovery of financial management fraud in Simeulue Regency. It can be interpreted that the high/low level of financial management fraud findings is influenced by the professional ethics of the government's internal supervisory apparatus carried out by each SKPD. The result of the t-test value on the professional ethics variable is 0.001, which is smaller than α, which is 0.05. The regression coefficient for the professional ethics variable has a value of 1.149, which means the regression coefficient value is positive, namely for every one percent increase in the professional ethics variable with the assumption that if other variables remain constant, it will increase findings of SKPD management fraud by 1.149. Thus, the hypothesis H_3 is accepted, namely that professional ethics influences findings of fraud in SKPD financial management. The results of this research are in line with (Triyanthi & Budiartha, 2015), who stated that professional ethics has a positive effect on the performance of internal auditors, namely the higher the professional ethics of an auditor, the higher the audit performance in auditing financial management (Hayati et al., 2019) also agree in their research stating that auditor ethics have a positive effect on audit quality, the higher the level of auditor ethics will improve the quality produced.

However, this is different from (Triana, 2017), who stated in her research that auditor ethics does not influence audit results, meaning that good or bad auditor ethics on audit quality does not influence findings of financial management fraud. The results of this research are in line with (Rebecca, 2021) who stated that auditors' professional ethics do not have a significant effect on audit quality in finding financial management fraud.

CONCLUSION

The professional experience of government internal supervisory officials influences the discovery of fraudulent SKPD financial management in Simeulue Regency. Partially, the expertise of the government's internal supervisory apparatus does not influence the findings of fraudulent SKPD financial management in Simeulue Regency. The professional ethics of government internal supervisory officials influence the discovery of fraud in SKPD financial management in Simeulue district. There are several limitations that researchers have in conducting this research, namely. Firstly, the data in this study only used questionnaires and did not use in-depth interviews, so in-depth information from respondents was not obtained. The two respondents in this research were only limited to the Simeulue Regency Government Internal Supervisory Apparatus (APIP) Auditor to explore problems regarding findings of fraudulent SKPD financial management. It would be best for further research to be conducted on the Government's external auditor (BPK) so that there is a comparison between internal and external auditors. Research into the professional experience, expertise, and professional ethics of government internal supervisory officials is expected to be useful and make a real contribution. For this reason, it is necessary to carry out further, more in-depth research by conducting research in more than one district. It is hoped that further research can increase the number of

respondents so that the research results are easier to conclude in general. Future research can replace or add independent variables such as time pressure, knowledge, ability to think, workload, and auditor independence so that factors can be found that more strongly influence the discovery of SKPD financial management fraud.

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