

# The Influence of Role Conflict, Time Burden and Competence on Professionalism and Ability of Internal Auditors to Detect Fraud at the Inspectorate General of the Ministry of Education and Culture in Indonesia

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## Abstract

The word "fraud" is a word that exists today. There are no business entities or institutions that are entirely devoid of the risk of fraud. People who commit crimes can be found in every socioeconomic class. As a result, there's a requirement for various stakeholders to be concerned and aware of the possibility of fraud in the workplace. The purpose of this research is to study the impact of role conflicts, workload, and internal auditors' ability to detect fraud. Collecting data using a questionnaire which is measured by a Likert scale. The population in this study were all internal auditors of the Inspectorate General of the Ministry of Education and Culture. The saturated sample consisted of 300 respondents. The data analysis method uses SEM-PLS modeling through the SmartPLS version 3.0 program. By testing the validity, reliability, R Square value, F Square value, Q Square value. Testing the hypothesis using the bootstrap T-test method. The results of the study stated that role conflict and time burden had a negative and significant effect on professionalism, but competence had a positive and significant effect on professionalism, role conflict, and time load had a negative and significant effect on the ability to detect fraud, but competence and competence. professionalism has a positive and significant effect on the ability to detect fraud. Role conflicts, time, and professional burdens can affect the ability to detect fraud indirectly through professional mediation. This study requires careful planning and clear authority and responsibility to conduct field audits and the need to increase competence to increase the professionalism of auditors in detecting.

**Keywords:** Role conflict, time load, competence, professionalism, internal auditor's ability to detect fraud.

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## INTRODUCTION

Fraudulent practice is one of the problems that occur in an organization. Fraud can be committed by employees at all levels in an organization. According to the ACFE Indonesia Chapter (2020) survey, the most common type of fraud in Indonesia is corruption which reaches 64.4%. Fraud can occur anywhere from the government to within the scope of the company, such as misuse of assets or fraud in financial statements. The quality of financial reports is important to reduce fraudulent practices, because, through financial reports, identification can be made regarding the occurrence of fraud. Financial reports are one of the main media for detecting fraud (ACFE Indonesia, 2019).

Financial reports are the main medium for detecting fraud, especially in a corporate environment.

To ensure that there is no fraud in the company, it is necessary to have an audit of the company's financial statements, which is oriented to detect fraud and ensure that the company's financial statements are as they should be. The audit process can be carried out internally and externally. Internal audit through the internal control unit (SPI) or internal audit work unit (SKAI) and external audit through the Supreme Audit Agency (BPK) and the Public Accounting Firm (KAP).

Internal audit has the main task and function of supervising. The scope of the internal audit includes examining and evaluating the accuracy and effectiveness of the organization's internal control structure and the quality or quality of work implementation in assuming the assigned responsibilities (Rachmat *et al.*, 2018). The existence of

internal audits has not been able to prevent the occurrence of corruption. In ensuring that there is no fraud in an agency, internal auditors must have the ability to detect fraud, but in fact, not all internal audits can carry out good supervision in detecting fraud. This can be seen from the various corruption cases that occurred, and the Corruption Eradication Commission (KPK) which succeeded in uncovering the occurrence of corruption in the agency.

Various factors can improve the ability of auditors in fraud detection. This has been proven through various previous studies, role conflict and role ambiguity have a negative effect on auditor performance (Rosally & Jogi, 2015). Role conflicts in the internal auditor environment can stem from conflicts that come from the role in conducting audits and the role in providing consulting services (Prasetyo & Marsono, 2011). Role conflict is a conflict that arises because the organization's bureaucratic control mechanism is not following the norms, rules, ethics, and professional independence (Fanani *et al.*, 2008).

In addition to the above factors, to support the auditor's ability to detect fraud, the auditor must be supported by competence. Auditors who have a competency attitude, auditors can also hone their sensitivity (sensitivity) in analyzing the audited financial statements so that the auditor knows what is in the financial statements (Adi Putra & Bagus Dwirandra, 2019). An internal auditor who has competence is not necessarily very influential on the level of professionalism and ability of an auditor in detecting fraud. The low competence of the auditor allows a failure to detect fraud in the auditing process (Monalisah *et al.*, 2020). Competence has a significant effect on the auditor's ability to detect fraud (Sulistiyowati, 2017).

However, not all studies find the same evidence, there are still various studies that prove research gaps, there may be intermediary factors that make research findings different. The auditor's professionalism factor plays an important role in increasing the auditor's ability to detect fraud. According to research, it is stated that Professional has a positive effect on the auditor's ability to detect fraud. It was further found that professional skepticism affects the auditor's ability to detect fraud (Sihombing *et al.*, 2019).

## LITERATURE REVIEW

### Role Conflict and Professionalism

Role conflict becomes a conflict that arises because the organizational bureaucratic control mechanism is not by the norms, rules, ethics, and professional independence (Fanani *et al.*, 2008). The quality of work can decrease with role conflicts when the auditor does not have full concentration in carrying out both roles in one profession, this is certainly not

easy because the auditor can be faced with various demands and when these demands cannot be met properly, the professional attitude cannot be fulfilled (Rosally & Jogi, 2015). Different roles in one profession certainly complicate and hinder work, so it often results in an unfulfilled attitude of professionalism. Role conflict can also bring the auditor in a condition of discomfort at work, and the work is not optimal (Iswarasari & Kusumawati, 2018).

**H<sub>1</sub>:** Role conflict can make a difference to the decline in professionalism.

### Role Conflict and Fraud Detection

Role conflict is not allowed in a profession. It will sacrifice other roles because it focuses on its main role (Robbins, 1996). The clarity of employees is reflected in the absence of role conflicts (Churiyah, 2011). Another study mentions "role conflict as a conflict that arises because the organization's bureaucratic control mechanism is not in accordance with norms, rules, ethics and professional independence". The existence of different orders at one time makes the auditor faced with the choice of which order to take precedence, this makes other orders to be ignored.

**H<sub>2</sub>:** Role conflict can change the ability to detect fraud.

### The Effect of Time Load on Professionalism

Auditing work with a large amount that makes the auditor feel deep in its completion will make the work a burden. The comparison between the number of jobs and the completion time reflects the high level of workload faced, when the number of jobs increases with a decreasing time limit, the time load becomes high, and vice versa. The workload can be seen from the number of clients that must be handled by the auditor and the time limit provided to carry out the audit process, in which the auditor will tend to eliminate some audit procedures and the auditor will find it easier to accept client explanations when faced with a workload that is too heavy (Novita *et al.*, 2015). The time budget is often a problem for auditors to find various forms of fraud (Fadhilah, 2018; Faradina *et al.*, 2016).

**H<sub>3</sub>:** Time load can make a difference to a decrease in professionalism.

### Time Load and Fraud Detection

A large number of clients and the limited time can reflect the time burden faced by the auditor (Rahmawati & Usman, 2014). Work stress can arise when the burden of time becomes a shadow in the audit process, this will be an obstacle for the auditor to find forms of fraud that occur. With a low time load, it will increase the auditor's ability to detect fraud (Arifuddin *et al.*, 2020; Hafizhah & Abdurahim, 2017; Sihombing *et al.*, 2019). In this context, "the higher the time pressure is given by the client to the auditor, the lower the auditor's skepticism so that the auditor's ability to detect fraud will also decrease".

**H<sub>4</sub>:** Time load can change the ability to detect fraud

### The Effect of Competence on Professionalism

Through the knowledge and skills gained in the learning phase and continued with experience in carrying out a profession, the auditor has increasingly good competence. Competence is "professional skills possessed by examiners as a result of formal education, professional examinations, and participation in training, seminars, symposia and the like" (Suraida, 2005). With the high competence of the auditor, the auditor will be able to work professionally. Auditor competence has a positive and positive influence on auditor professionalism (Kuntadi, 2017).

**H<sub>5</sub>:** Competencies can make changes to increase professionalism.

### Competence and Ability to Detect Fraud

The auditor must still have the qualifications to understand the criteria used and must be competent to know the type and amount of evidence to be collected to reach the right conclusion after examining the evidence (Harjanto, 2014). Said and Munandar has provided scientific evidence regarding the role of

competence in the ability to detect forms of fraud (Said & Munandar, 2018). Fraud detection capabilities can be formed when the auditor has the supporting competence (Pratiwi *et al.*, 2019).

**H<sub>6</sub>:** Competence can change the ability to detect fraud.

### Professionalism and Fraud Detection

Often there are types of fraud that have not been detected by internal auditors in the company, so this profession needs improvements to improve its performance. The main improvement is that internal auditors must be more careful in analyzing financial statements. Failure to detect fraud in financial statements can also occur due to a lack of professional auditors in the process of auditing financial statements. Professionalism has a significant effect on the ability to detect fraud (Hamilah *et al.*, 2019). That is, "if the auditor has high professional skepticism, then the possibility of fraud to be detected is also high" (Said & Munandar, 2018). Professionalism is the basis that can improve the ability to detect fraud (Larasati & Puspitasari, 2019).

**H<sub>7</sub>:** Professionalism can change the ability to detect fraud

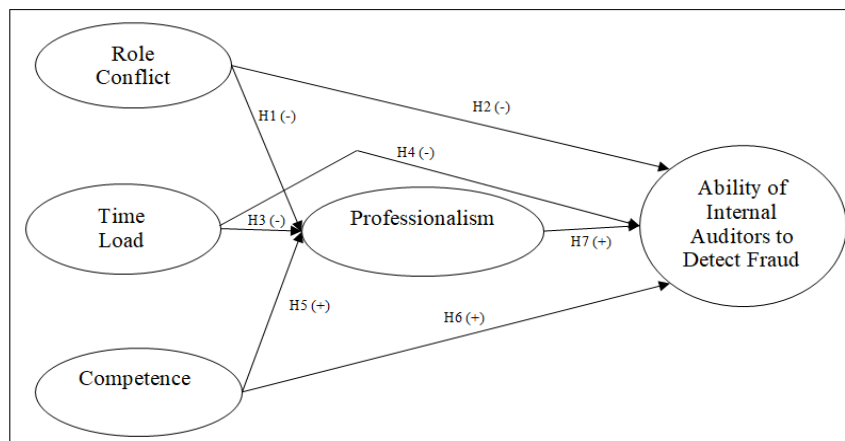


Figure 1: Framework

## RESEARCH RESULT

Quantitative research methods with causality design are used to prove the research hypothesis. Researchers took the internal auditors as a population, which was then used purposive sampling in determining a representative sample. Data were collected by distributing questionnaires, then statistical analysis was carried out using the Partial Least Square method with the help of the SmartPLS version 3.0 program. Measurement of role conflict through 9 indicators developed from the dimensions of "time-based conflict, strain-based conflict, and behavior-based conflict" (Waluyo, 2017). Measurement of time load through 11 indicators developed from the dimensions "number of auditees/clients, auditor working hours, functional and dysfunctional" (Indriani, 2018). Measurement of competence through 10 indicators developed from the dimensions of "good personal quality, adequate general

knowledge, and special skills". Professionalism is measured through 7 indicators developed from the dimensions of "dedication to the profession, responsibility, and independence" (Kurnia & Mella, 2018). Meanwhile, the ability to detect fraud is measured through 10 indicators that were developed from the dimension of "knowledge about fraud and ability to detect" (Dariana & Triastuti, 2018).

Auditors at the Ministry of Education and Culture in 2020, totaling 300 auditors as research subjects were determined by purposive sampling technique. Through analysis using the PLS Algorithm method, it was found that all indicators were declared valid with a value of  $> 0.7$  and Everage Variance Extracted  $> 0.5$  then declared reliable with Composite Reliability and Cronbach Alpha values above 0.7 (Abdillah & Hartono, 2015).

**Table 1: Evaluation of Outer Model**

Testing	Role Conflict		Time Load		Competence		Professionalism		Cheating Detection Ability	
	Code	$\lambda$	Code	$\lambda$	Code	$\lambda$	Code	$\lambda$	Code	$\lambda$
Loading Factor ( $\lambda$ )	X <sub>.1,1</sub>	0,872	X <sub>.2,1</sub>	0,853	X <sub>.3,1</sub>	0,825	Y <sub>.1,1</sub>	0,873	Y <sub>.2,1</sub>	0,908
	X <sub>.1,2</sub>	0,865	X <sub>.2,2</sub>	0,870	X <sub>.3,2</sub>	0,822	Y <sub>.1,2</sub>	0,933	Y <sub>.2,2</sub>	0,893
	X <sub>.1,3</sub>	0,855	X <sub>.2,3</sub>	0,851	X <sub>.3,3</sub>	0,830	Y <sub>.1,3</sub>	0,921	Y <sub>.2,3</sub>	0,952
	X <sub>.1,4</sub>	0,931	X <sub>.2,4</sub>	0,855	X <sub>.3,4</sub>	0,894	Y <sub>.1,4</sub>	0,936	Y <sub>.2,4</sub>	0,947
	X <sub>.1,5</sub>	0,910	X <sub>.2,5</sub>	0,903	X <sub>.3,5</sub>	0,866	Y <sub>.1,5</sub>	0,902	Y <sub>.2,5</sub>	0,959
	X <sub>.1,6</sub>	0,864	X <sub>.2,6</sub>	0,858	X <sub>.3,6</sub>	0,880	Y <sub>.1,6</sub>	0,920	Y <sub>.2,6</sub>	0,966
	X <sub>.1,7</sub>	0,898	X <sub>.2,7</sub>	0,893	X <sub>.3,7</sub>	0,900	Y <sub>.1,7</sub>	0,944	Y <sub>.2,7</sub>	0,967
	X <sub>.1,8</sub>	0,874	X <sub>.2,8</sub>	0,899	X <sub>.3,8</sub>	0,890			Y <sub>.2,8</sub>	0,974
	X <sub>.1,9</sub>	0,826	X <sub>.2,9</sub>	0,883	X <sub>.3,9</sub>	0,886			Y <sub>.2,9</sub>	0,961
			X <sub>.2,10</sub>	0,752	X <sub>.3,10</sub>	0,884			Y <sub>.2,10</sub>	0,953
		X <sub>.2,11</sub>	0,753							
AVE	0,770		0,728		0,753		0,844		0,899	
Cronbach Alpha	0,963		0,962		0,964		0,969		0,987	
Composite Reliability	0,968		0,967		0,968		0,974		0,989	

Source: Data processed with SmartPLS version 3

Through the PLS Algorithm method, it was also found that the role conflict variables, time load, and competence were able to explain the variance of the professionalism variable of 78.5%, and the role conflict variable, time load, competence, and professionalism

were able to explain the variance of the fraud detection ability variable of 85%. The research model also has a value of  $Q^2 > 0$  which means it is relevant in terms of predicting (Abdillah & Hartono, 2015).

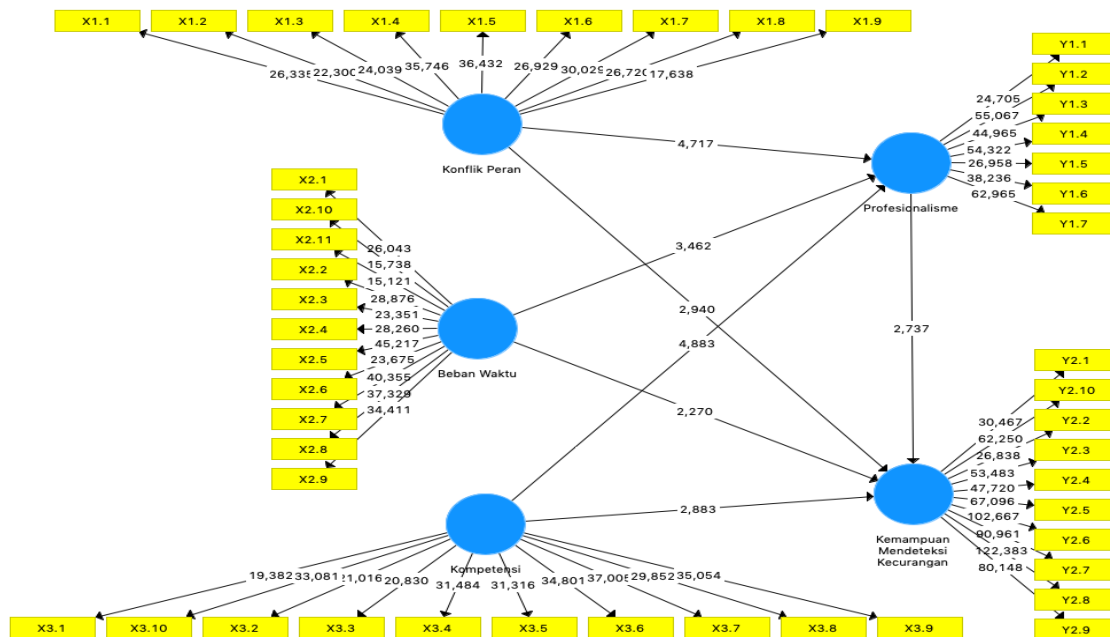
**Table 2: Evaluation of the Inner Model**

	$R^2$	$R^2$ Adjusted	$Q^2$
Cheating Detection Ability	0,850	0,844	0,755
Professionalism	0,785	0,778	0,650

Source: Data processed with SmartPLS version 3

The results of the evaluation of the model are known to have met the requirements in the evaluation of the model, then through the PLS Bootstrapping

method, the statistics and probability (P-value) are obtained as follows.



**Figure 2: PLS Bootstrapping Analysis Model**

Source: Data processed with SmartPLS version 3

The picture above is the output of the bootstrapping method in PLS analysis which presents data on the statistical t-value that is used as a basis for

testing research hypotheses, as presented in the path coefficient table below.

**Table 3: Hypothesis Test**

		Original Sample	T <sub>Statistics</sub>	P-value
H <sub>1</sub>	Role Conflict -> Professionalism	-0,401	4,717	0,000
H <sub>2</sub>	Role Conflict -> Cheating Detection Ability	-0,314	2,940	0,004
H <sub>3</sub>	Time Load -> Professionalism	-0,247	3,462	0,001
H <sub>4</sub>	Time Load -> Cheat Detecting Ability	-0,173	2,270	0,025
H <sub>5</sub>	Competence -> Professionalism	0,349	4,883	0,000
H <sub>6</sub>	Competence -> Ability to Detect Cheating	0,245	2,883	0,005
H <sub>7</sub>	Professionalism -> Fraud Detection Ability	0,294	2,737	0,007
	Time Load -> Professionalism -> Cheat Detecting Ability	-0,073	2,094	0,039
	Competence -> Professionalism -> Fraud Detection Ability	0,103	2,679	0,009
	Role Conflict -> Professionalism -> Fraud Detection Ability	-0,118	2,085	0,040

Source: Data processed with SmartPLS version 3

## DISCUSSION

### The Effect of Role Conflict on Professionalism

The results of the analysis show that H1 is accepted with a value of sig. <0.05 means that role conflict can make a difference to the decline in professionalism. This result is reinforced by the path coefficient value which explains that when there is an increase in the role conflict variable, it will decrease the level of auditor professionalism. Thus, role conflict can significantly reduce auditor professionalism. The role conflict experienced by the auditor can interfere with the auditor in completing the audit, this is due to the dualism of demands in the work that makes the auditor become constrained in doing work professionally. Role conflict can also make the auditor less focused on doing one particular job, thereby reducing the level of professionalism in completing the work. In addition, the attitude of independence and the ability of auditors can be reduced or even lost due to the role conflict of the auditor. When there is an auditing profession, but there are demands for different roles, it will make the auditor unable to work professionally in conducting the auditing process. Various studies have also provided evidence that role conflict can reduce the level of professionalism (Assegaf, 2012; Iswarasari & Kusumawati, 2018).

### The Effect of Role Conflict on Fraud Detection Ability

The results of data analysis show that H2 is accepted with a sig value. <0.05 means that role conflict can change the ability to detect fraud. This result is reinforced by the path coefficient value which explains that when there is an increase in the role conflict variable, it will reduce the level of ability to detect fraud by the auditor. Thus, role conflict can significantly reduce the auditor's ability to detect fraud. The perception of different orders at the same time creates a role conflict so that it will provide opportunities for the possibility of one of the commands being ignored. This condition is not ideal in a

profession, especially in the auditing field which requires full concentration in detecting fraud. Individuals who are oriented to dual attention will reduce accuracy and accuracy in assessing, when accuracy decreases in the auditing process, the ability to detect fraud will also decrease. Thus, auditors who experience prolonged role conflicts will further reduce the ability of internal auditors. Various studies have legitimately proven that the occurrence of role conflict can reduce the level of ability to detect fraud (Fanani *et al.*, 2008).

### The Effect of Time Load on Professionalism

The results of data analysis show that H3 is accepted with a sig value. < 0.05 means that the time load can make changes to a decrease in professionalism. This result is reinforced by the path coefficient value which explains that when there is an increase in the time load variable, it will decrease the level of auditor professionalism. Thus, the time burden can significantly reduce the professionalism of the auditor. Time load explains the burden of problems that indicate a lack of time in completing the audition. With time constraints, the auditor can eliminate several steps and procedures that should be carried out (Novita *et al.*, 2015). The more time the auditor is limited and the auditor feels burdened in controlling the amount of time (hours) for a job, it makes the auditor deletes some procedures in auditing, which makes the professionalism of the auditor decrease. Various studies have legally proven that time burden can reduce professionalism (Faradina *et al.*, 2016).

### Effect of Time Load on Fraud Detection Ability

The results of data analysis show that H4 is accepted with a sig value. <0.05 means that the time load can change the ability to detect fraud. This result is reinforced by the path coefficient value which explains that when there is an increase in the time load variable, it will reduce the level of ability to detect fraud by the auditor. The time burden can significantly reduce the



auditor's ability to detect fraud. Time load describes the time pressure that the auditor has in completing an audit. The time burden of an auditor is usually related to the busy season which usually occurs in Q1. The time pressure in completing the auditor's work makes it possible for the auditor to skip several audit procedures, thereby reducing the ability to detect fraud. Arifuddin's research provides evidence that "workload has a significant effect on the auditor's ability to detect" (Arifuddin *et al.*, 2020).

### The Effect of Competence on Professionalism

The results of data analysis show that H5 is accepted with a sig value.  $<0.05$  means that competence can make changes to increase professionalism. This result is reinforced by the path coefficient value which explains that when there is an increase in the competence variable, it will increase the professionalism of the auditor. Competence can increase the professionalism of auditors significantly. Knowledge and expertise are the basis for a competent auditor, which can be obtained through learning and experience. Competence integrates knowledge, skills, values, and personal attitudes. Auditors who have high competence in the field of auditing will make them more professional in that field, but when the auditor does not have sufficient competence in auditing, the level of professionalism will be low. Various studies have provided consistent findings (Hudiwinarsih, 2010).

### The Effect of Competence on the Ability to Detect Fraud

The results of data analysis show that H6 is accepted with a sig value.  $< 0.05$  means that competence can make changes in increasing the ability to detect fraud. This result is reinforced by the path coefficient value which explains that when there is an increase in the competency variable, it will increase the ability to detect fraud by the auditor. Competence can significantly improve the auditor's ability to detect all forms of fraud. The low competence of the auditors allows for failure to detect and detect in the auditing process. Through the expertise of the auditors, they will form the competencies needed to raise various forms of fraud (Pelu *et al.*, 2020). An internal auditor who has low competence greatly affects the inability of an auditor to detect fraud. Competence is needed to produce audit quality that is accountable, relevant, and reliable so that it will be very easy for external auditors to detect fraud in business entities (Pratiwi *et al.*, 2019).

### The Effect of Professionalism on the Ability to Detect Fraud

The results of data analysis show that H7 is accepted with a sig value.  $<0.05$  means that professionalism can make a difference in increasing the ability to detect fraud. This result is reinforced by the path coefficient value which explains that when there is an increase in the professionalism variable, it will

increase the ability to detect fraud by the auditor. Professionalism means that auditors can quickly adapt to various conditions and can still carry out their duties correctly according to SOPs (Harjanto & Zulaikha, 2014). Failure to detect fraud can occur due to a lack of professional auditors in the process of auditing financial statements. Professionalism has a significant effect on the ability to detect fraud (Hamilah *et al.*, 2019). If the auditor has high professional skepticism, then the possibility of fraud to be detected is also high. All forms of fraud can be detected when the auditor can carry out his duties professionally (Adi Putra & Bagus Dwirandra, 2019; Larasati & Puspitasari, 2019).

### Indirect Influence

Professionalism can mediate the effect of a time burden on the ability to detect various forms of fraud, this can be seen from the t-statistical value of  $2.094 > 1.96$  and p-value of  $0.039 < 0.05$ , this finding explains that the presence of a high time burden makes auditor professionalism decrease, which in turn reduces the ability to detect various forms of fraud. Professionalism can mediate the effect of competence on the ability to detect various forms of fraud, this can be seen from the t-statistical value of  $2.679 > 1.96$  and p-value of  $0.009 < 0.05$  which this finding explains that increasing auditor competence will increase auditor professionalism which in turn ultimately increase the ability to detect various forms of fraud. Professionalism can mediate the effect of high role conflict on the ability to detect various forms of fraud, this can be seen from the t-statistical value of  $2.085 > 1.96$  and p-value of  $0.040 < 0.05$ , this finding explains that the presence of role conflict makes professionalism of auditors decrease, which in turn reduces the ability to detect various forms of fraud.

## CONCLUSION

This finding concludes that conflict and time variables can significantly reduce the ability to detect either directly or through mediation, and can significantly increase the ability to detect both directly and through professional mediation. The professionalism variable can act as an intervention variable that links conflict, time burden, and competence with the ability to detect fraud.

For further researchers, it is hoped that the analysis can apply a probability sample (random sampling) to members of a large population, so that the results can be generalized widely, not only in the research location. Researchers can also monitor and ensure that respondents take seriously or do not respond.

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