



The Influence of Workload Pressure, Professional Skepticism, and Auditor Competence on Fraud Detection Ability: The Moderating Role of Red Flags

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Abstract. *This study examines the effects of workload pressure, professional skepticism, and auditor competence on auditors' ability to detect fraud, with red flags as a moderating variable. A quantitative approach with a cross-sectional survey design was employed, targeting auditors working at public accounting firms (KAP) in the Semarang area. Using convenience sampling, data were collected from 104 respondents and analyzed with Partial Least Squares-Structural Equation Modeling (PLS-SEM). The results show that workload pressure does not have a significant effect on fraud detection ability, whereas professional skepticism and auditor competence have a positive effect. Red flags do not moderate the effect of professional skepticism on fraud detection ability, but they do moderate the effect of auditor competence. These findings highlight the importance of strengthening professional skepticism and auditor competence, and of equipping auditors to recognize and interpret red flags, in order to improve fraud detection in public accounting firms.*

Abstrak. Penelitian ini bertujuan menguji pengaruh tekanan beban kerja, skeptisisme profesional, dan kompetensi auditor terhadap kemampuan auditor dalam mendeteksi kecurangan, dengan red flags sebagai variabel moderasi. Penelitian menggunakan pendekatan kuantitatif dengan desain survei cross-sectional pada auditor yang bekerja di Kantor Akuntan Publik (KAP) di wilayah Semarang. Sampel ditentukan dengan teknik convenience sampling dan diperoleh 104 responden. Data dianalisis menggunakan Partial Least Squares-Structural Equation Modeling (PLS-SEM). Hasil penelitian menunjukkan bahwa tekanan beban kerja tidak berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan, sedangkan skeptisisme profesional dan kompetensi auditor berpengaruh positif. Red flags tidak dapat memoderasi pengaruh skeptisisme profesional terhadap kemampuan auditor dalam mendeteksi kecurangan, tetapi mampu memoderasi pengaruh kompetensi auditor. Temuan ini menegaskan pentingnya penguatan skeptisisme profesional dan

kompetensi auditor serta kemampuan mengenali red flags untuk meningkatkan efektivitas deteksi kecurangan pada KAP.

Keywords:

*Workload Pressure;
Professional
Skepticism; Auditor
Competence; Fraud;
Red Flags*

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Introduction

Fraud in financial reporting remains a global issue that threatens the credibility of financial information and reduces stakeholder trust. Although various auditing standards and regulations have been implemented, fraud cases continue to occur frequently (Murnandes, 2025). This condition indicates that auditors' ability to detect fraud is still not optimal, creating a gap between public expectations and auditor performance. External auditors are only able to uncover a small proportion of fraud cases, highlighting the need for a deeper understanding of the factors influencing auditors' effectiveness in detecting fraud, particularly in increasingly complex and high-pressure audit environments (Khairunnisa et al., 2025).

One important factor influencing auditors' ability to detect fraud is workload pressure. This pressure arises from tight deadlines, high volumes of work, and limited resources. Such conditions may reduce audit quality because auditors tend to rely on heuristics or shortcuts in decision-making, thereby decreasing their thoroughness in evaluating audit evidence. Deliana et al. (2024) stated that workload and time pressure can negatively affect auditors' fraud detection ability. However, at certain levels, work pressure may improve auditors' focus and efficiency. This suggests that the relationship between workload pressure and fraud detection ability is complex and not always linear.

Previous studies have produced inconsistent findings regarding the effect of workload pressure on auditors' fraud detection ability. Mandalikaa & Janrosl (2023) and Tandoko et al. (2025) found that workload has a positive and significant effect on auditors' ability to detect fraud. In contrast, Masnur et al. (2023) reported a negative and significant effect. These inconsistent findings indicate an empirical gap that requires further investigation.

Another important factor is auditors' professional skepticism. Professional skepticism reflects auditors' critical attitude in evaluating audit evidence and questioning the reliability of information provided by management. This attitude enables auditors to be more sensitive to anomalies, inconsistencies, and indications of fraud (Serly, 2025). Auditors with high professional skepticism tend to investigate unusual transactions more carefully and are less likely to accept management explanations without sufficient supporting evidence. However, the implementation of professional skepticism often faces challenges such as organizational pressure, client relationships, and cognitive bias (Maimunah & Challen, 2025).

Several studies have shown that professional skepticism has a positive and significant effect on auditors' fraud detection ability. Such findings were reported by Tanus & Anwar (2024), Riskiani et al. (2024), and Indriyani & Hakim (2021). These results indicate that higher levels of professional skepticism improve auditors' ability to identify fraud. However, Piserah et al. (2022) found that professional skepticism does not significantly affect fraud detection ability. These inconsistent findings reveal a research gap that requires further examination in different audit contexts.

In addition to professional skepticism, auditor competence is also an important factor in fraud detection. Auditor competence includes the knowledge, skills,

experience, and professional training possessed by auditors in carrying out audit tasks. Competent auditors are better able to understand complex transactions, identify irregularities, and apply appropriate audit procedures. Auditor competence also needs to be continuously developed through training and certification because fraud schemes are becoming increasingly sophisticated (Gunawan et al., 2022).

Several studies indicate that auditor competence has a positive and significant effect on fraud detection ability. Subekti & Kuntadi (2023) and Digidowiseiso et al. (2022) stated that auditors with higher competence are more capable of identifying indications of fraud. However, Prameswari et al. (2022) found that auditor competence does not significantly affect fraud detection ability. Other studies also suggest that competence may not be the dominant factor without support from audit experience and working conditions. These differing findings indicate that the influence of auditor competence on fraud detection still requires further investigation.

In the audit process, red flags also play an important role. Red flags are early indicators signaling the potential occurrence of fraud, such as unusual transactions, weaknesses in internal controls, inconsistencies in financial data, or suspicious behavior. Red flags function as an early warning system that encourages auditors to conduct deeper investigations. The greater auditors' understanding of red flags, the greater their ability to detect fraud (Ramadhany et al., 2025).

Studies by Gunawan et al. (2022), and Suci et al. (2022) found that red flags have a positive and significant effect on auditors' fraud detection ability. However, Masri et al. (2022) concluding that red flags do not significantly influence fraud detection ability. These inconsistencies suggest that the effectiveness of red flags in supporting auditors remains unclear and requires further study.

Besides having a direct effect, red flags are also considered to have a moderating role. Red flags may strengthen the relationship between auditor characteristics, such as competence and professional skepticism, and fraud detection ability. Auditors with high competence and skepticism are likely to detect fraud more effectively when they are able to recognize red flags appropriately. Conversely, auditors may overlook fraud indications despite being competent if they lack an understanding of red flags. Bilqisth & Hakim (2026) stated that red flags are able to moderate the relationship between auditor competence and fraud detection, although their effect on professional skepticism remains inconsistent.

Ramadhany et al. (2025) found that red flags strengthen the relationship between auditor characteristics and fraud detection ability. However, Bilqisth & Hakim (2026) and Rubiyanty et al. (2024) argued that red flags are unable to moderate the influence of professional skepticism on fraud detection ability. These inconsistent findings indicate that the moderating role of red flags remains an important research gap for further investigation.

Furthermore, the interaction between workload pressure, professional skepticism, auditor competence, and red flags creates complex dynamics in the fraud detection process. High workload pressure may reduce auditors' cognitive capacity, thereby decreasing the effectiveness of professional skepticism and competence utilization. However, auditors with high competence and skepticism tend to maintain audit quality even under high-pressure conditions. Therefore, a comprehensive approach is needed to understand auditors' fraud detection ability by considering both individual and situational factors (Sulistyawati et al., 2024).

Based on these phenomena and research gaps, this study aims to examine the effect of workload pressure, professional skepticism, and auditor competence on auditors' ability to detect fraud. This study also investigates the moderating role of red flags on the relationship between professional skepticism and auditor competence with fraud detection ability. Theoretically, this research is expected to enrich auditing

literature by integrating behavioral, situational, and competency factors into a comprehensive fraud detection model. Practically, the findings are expected to provide guidance for audit firms and regulators in improving audit effectiveness through workload management, strengthening professional skepticism, enhancing auditor competence, and optimizing the use of red flags to minimize fraud risk and increase trust in financial reporting (Sugiarto, 2026).

Research Method

This study employed a quantitative approach with a cross-sectional survey design to examine the relationship between workload pressure, professional skepticism, auditor competence, and auditors' ability to detect fraud, with red flags serving as a moderating variable. The quantitative approach was chosen because it enables systematic hypothesis testing through statistical analysis. The population of this study consisted of auditors working at Public Accounting Firms (KAP) in the Semarang area. The sample was selected using a convenience sampling technique because it was considered more practical and facilitated the researcher in obtaining respondents based on their availability to participate. The sample size was determined using the Lemeshow formula for populations with an unknown size. The calculation results indicated a minimum sample size of 96 respondents, which was rounded up to 104 respondents to improve the accuracy of the study (Sekaran & Bougie, 2023).

The data used in this study were primary data collected through the distribution of online questionnaires using Google Forms to auditors working at Public Accounting Firms. The questionnaire consisted of respondent profiles and statements related to the research variables measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). The Likert scale was selected because it is effective in systematically measuring respondents' perceptions, attitudes, and opinions (Sekaran & Bougie, 2023). Data analysis was conducted using the Partial Least Squares-Structural Equation Modeling (PLS-SEM) method with the assistance of SmartPLS 4.0. This method was chosen because it is capable of simultaneously analyzing relationships among latent constructs and is suitable for complex and predictive research models (Hair et al., 2022).

Results and Discussion

Table 1. Respondent Profile

Category	Information	Amount	Percentage
Name of Public Accounting Firm	KAP Achmad, Rasyid, Hisbullah & Jerry	7	6,7%
	KAP Arnestesa	6	5,8%
	KAP Bayudi, Yohana, Suzy Dan Arie	7	6,7%
	KAP Benny, Tony, Frans & Daniel	8	7,7%
	KAP Darsono & Budi Cahyo Santoso	8	7,7%
	KAP Dr, Rahardja, M, Si,, Cpa	1	1,0%
	KAP Dra, Suhartati & Rekan (Cabang)	2	1,9%
	KAP Drs, Hananta Budianto & Rekan (Cabang)	1	1,0%
	KAP Harhinto Teguh	1	1,0%
	KAP Heliantono & Rekan (Cabang)	3	2,9%
	KAP I, Soetikno	1	1,0%
	KAP Ida Nurhyati	1	1,0%
	KAP Jonas Subarka	1	1,0%
	KAP Kanaka Puradiredja, Suhartono (Cabang)	2	1,9%
	KAP Kristianto, Tarigan & Margana	3	2,9%
	KAP Leonard, Mulia & Richard (Cabang)	4	3,8%

	KAP Pho Seng Ka & Rekan	2	1,9%
	KAP Purba Lauddin & Rekan (Cabang)	2	1,9%
	KAP Ruchendi, Marjito, Rushadi & Rekan	4	3,8%
	KAP Sarastanto Dan Rekan	3	2,9%
	KAP Siswanto	2	1,9%
	KAP Sodikin Budhananda Dan Wandestarido (Pusat)	4	3,8%
	KAP Soekamto, Adi, Syahril & Rekan (Pusat)	6	5,8%
	KAP Sophian Wongsargo	4	3,8%
	KAP Suratman	4	3,8%
	KAP Tarmizi Achmad	3	2,9%
	KAP Tri Bowo Yulianti (Cabang)	8	7,7%
	KAP Wahyu Setyaningsih	6	5,8%
Gender	Male	51	49,0%
	Female	53	51,0%
Age	< 20 years	5	4,8%
	20-30 years	14	13,5%
	31-40 years	48	46,2%
	41-50 years	28	26,9%
	> 50 years	9	8,7%
Work experience	< 1 year	8	7,7%
	1-3 years	29	27,9%
	4-6 years	45	43,3%
	7-10 years	13	12,5%
	> 10 years	9	8,7%
Job Position	Junior Auditor	8	7,7%
	Senior Auditor	19	18,3%
	Other	1	1,0%
	Manager	31	29,8%
	Partner	7	6,7%
	Supervisor	38	36,5%
	Total	104	100,0%

Source: Processed data (2026)

Based on Table 1, this study involved 104 auditor respondents from various Public Accounting Firms (KAP) in the Semarang area. Respondents were spread across several KAPs, with the largest number coming from KAP Benny, Tony, Frans & Daniel, KAP Darsono & Budi Cahyo Santoso, and KAP Tri Bowo Yulianti (Branch), each with 8 respondents (7.7%). The distribution of respondents from various KAPs indicates that this study encompasses auditors from diverse work environments and organizational characteristics, thus providing a more representative picture of the auditor situation in KAPs in the Semarang area.

Based on gender, 53 respondents were female (51.0%), while 51 respondents were male (49.0%). This composition indicates a relatively balanced distribution of respondents between men and women. In terms of age, the majority of respondents were in the 31–40 age range (48 respondents, or 46.2%), followed by 28 respondents aged 41–50 (26.9%). This indicates that the majority of respondents are of productive age and possess a sufficient level of professional maturity to perform audit duties.

Based on work experience, the majority of respondents (45 respondents, or 43.3%) had 4–6 years of work experience, followed by 29 (27.9%) with 1–3 years of work experience. This finding indicates that most auditors have sufficient work experience to understand audit procedures and detect indications of fraud in financial statements. Meanwhile, based on job position, the majority of respondents

(38 respondents, or 36.5%), held supervisory positions (31 respondents, or 29.8%), followed by managers (31 respondents, or 29.8%), and senior auditors (19 respondents, or 18.3%). This indicates that most respondents hold strategic positions in the audit process and are therefore considered to have an adequate understanding of workload pressure, professional skepticism, auditor competence, and fraud detection skills.

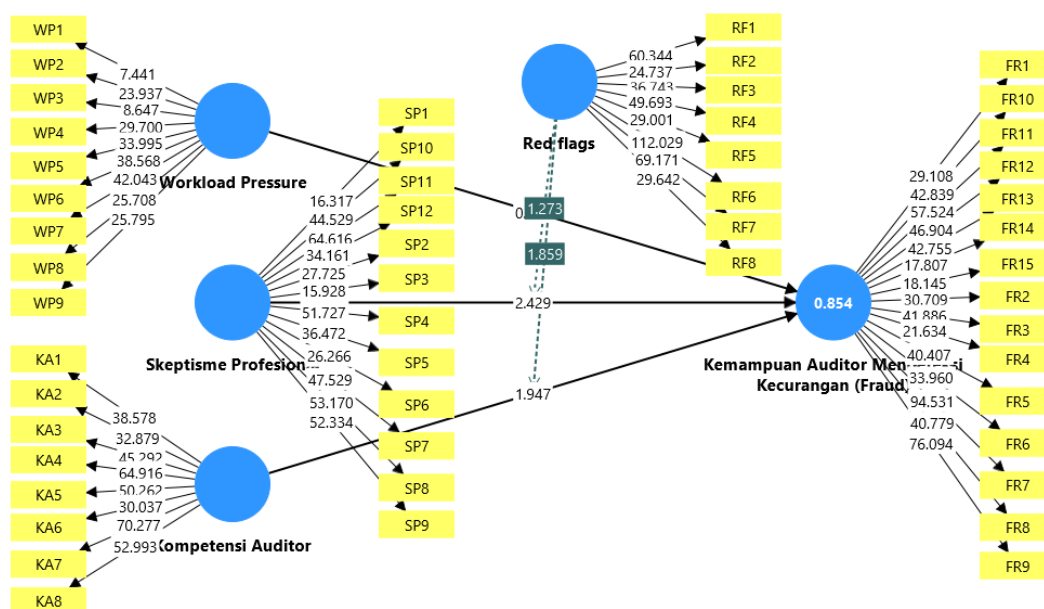


Figure 1. Bootstrapping
Source: SmartPLS Data Processing Results (2026)

Based on Figure 1, hypothesis testing in this study was conducted using t-statistics and probability values (p-values). This testing aims to determine the level of significance of the influence between variables in the research model. In this study, the significance level used was 5% ($\alpha = 0.05$), so the hypothesis is declared significant if it has a p-value < 0.05 . In addition, the test also uses t-statistics as a basis for decision-making with a critical limit of 1.65.

Table 2. Structural Model Results (Path Coefficient)

H	Variable Relationship	Path Coefficient	t-statistics	P-Value	Result
H ₁	Workload pressure has a positive effect on auditors' ability to detect fraud.	0,041	0,616	0,538	Not Supported
H ₂	Professional skepticism has a positive effect on auditors' ability to detect fraud.	0,352	2,429	0,015	Supported
H ₃	Auditor competence has a positive effect on auditors' ability to detect fraud.	0,242	1,947	0,052	Supported
H ₄	Red flags can moderate the effect of professional skepticism on auditors' ability to detect fraud.	0,144	1,273	0,203	Not Supported

H ₅ Red flags can moderate the effect of auditor competence on auditors' ability to detect fraud.	0,223	1,859	0,063	Supported
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Source: SmartPLS Data Processing Results (2026)

H1: Workload Pressure has a positive effect on the Auditor's Ability to Detect Fraud

The results of the study indicate that workload pressure does not significantly impact auditors' ability to detect fraud. This is evident from the path coefficient of 0.041, t-statistics of 0.616, and p-value of 0.538, thus rejecting H1. This finding suggests that workload pressure experienced by auditors does not necessarily decrease or increase their ability to detect fraud. Auditors with experience and good professional standards tend to be able to perform audit procedures optimally even when facing high work pressure. Furthermore, auditors in public accounting firms are generally accustomed to working under deadlines and time pressure, so workload pressure is considered a normal part of audit work.

This study aligns with research by Agustina et al. (2021), which found that audit time pressure does not impact auditors' ability to detect fraud. This study explains that auditors continue to strive to maintain audit quality by implementing audit procedures in accordance with professional standards. However, this finding differs from research by Piserah et al. (2022), which found that time pressure can reduce the effectiveness of fraud detection because auditors tend to rush in evaluating audit evidence. Differences in research results may be due to differences in respondent characteristics, auditor experience, organizational culture, and work control systems at each public accounting firm. Therefore, auditors' ability to detect fraud is influenced not only by work pressure but also by factors such as professionalism and experience (Prameswari et al., 2022).

H2: Professional skepticism has a positive effect on auditors' ability to detect fraud

The results of the study indicate that professional skepticism has a positive and significant effect on auditors' ability to detect fraud. This is indicated by a path coefficient of 0.352, a t-statistic of 2.429, and a p-value of 0.015, thus supporting H2. This finding indicates that the higher the auditor's level of professional skepticism, the greater the auditor's ability to detect indications of fraud. Auditors with professional skepticism are more critical in evaluating audit evidence, less likely to trust information provided by clients, and more alert to the possibility of financial statement manipulation.

These results align with research by Nugrahanti et al. (2023) and Wulandari & Muhsin (2021), which found that professional skepticism positively influences auditors' ability to detect fraud. Skepticism makes auditors more thorough in conducting audit tests and improves the quality of professional judgment in identifying fraud red flags. Furthermore, research by Hamshari et al. (2021) also explains that professional skepticism can enhance auditor objectivity in evaluating audit risk and the potential for material misstatement due to fraud.

Theoretically, these results support auditing theory, which states that professional skepticism is a key element in the audit process because it helps auditors obtain sufficient and relevant audit evidence. Skeptical auditors tend to be better able to identify transaction irregularities, data inconsistencies, and indications of manipulation that could lead to fraud. Therefore, increasing professional skepticism is a crucial factor in enhancing the effectiveness of auditors' fraud detection.

H3: Auditor competence has a positive effect on auditors' ability to detect fraud

The results of the study indicate that auditor competence positively influences the auditor's ability to detect fraud, with a path coefficient of 0.242, a t-statistic of 1.947, and a p-value of 0.052, thus supporting H3. This finding suggests that auditors with high competence tend to be more capable of detecting fraud than auditors with lower competence. Auditor competence encompasses audit knowledge, technical skills, experience, and an understanding of audit standards, which support auditors in more accurately identifying indications of fraud.

These results align with research by Gunawan et al. (2022) and Natalia & Latrini (2021), which found that auditor competence positively influences fraud detection. Competent auditors are more likely to understand unusual transaction patterns, evaluate audit evidence appropriately, and conduct more in-depth investigations into potential fraud. Furthermore, research by Wahidahwati & Asyik (2022) also explains that auditor competence is a key determinant in improving the effectiveness of the audit process and the ability to detect fraud.

Theoretically, these results support the theory of competence-based auditing, which states that audit quality is significantly influenced by the auditor's abilities and expertise. Auditors with a high level of competence tend to be more professional in making audit decisions and are able to effectively use audit procedures to uncover indications of fraud. Therefore, improving auditor competence through training, certification, and work experience is a crucial aspect in enhancing audit quality and fraud detection capabilities.

H4: Red flags can moderate the effect of professional skepticism on auditors' ability to detect fraud

The results of the study indicate that red flags are unable to moderate the effect of professional skepticism on auditors' ability to detect fraud. This is evident from the path coefficient of 0.144, t-statistics of 1.273, and p-value of 0.203, thus H4 is not supported. This finding suggests that the presence of red flags does not necessarily strengthen the relationship between professional skepticism and auditors' ability to detect fraud. Auditors with high levels of professional skepticism are more likely to detect fraud even in the absence of strong red flags.

These results suggest that professional skepticism is an internal factor inherent in the audit process, allowing auditors to critically evaluate audit evidence without relying on red flags. Furthermore, not all frauds have clear and easily identifiable red flags. In some cases, fraud perpetrators are able to systematically conceal their manipulations, requiring auditors to rely more on experience, intuition, and professional judgment.

This study's findings differ from those of Gunawan et al. (2022), which stated that red flags can help auditors improve the effectiveness of fraud detection. However, the results of this study indicate that an auditor's ability to detect fraud is more influenced by the quality of professional skepticism than by the mere presence of red flags. Therefore, auditors still need to develop analytical skills and a skeptical attitude so as not to rely solely on explicitly visible signs of fraud.

H5: Red flags can moderate the effect of auditor competence on auditors' ability to detect fraud

The results of the study indicate that red flags moderate the effect of auditor competence on the auditor's ability to detect fraud, with a path coefficient of 0.223, a t-statistic of 1.859, and a p-value of 0.063, thus supporting H5. This finding suggests that the presence of red flags can strengthen the influence of auditor competence on fraud detection. Competent auditors will be more effective in interpreting signs of fraud, understanding abnormal transaction patterns, and conducting more in-depth investigations when they encounter red flags.

These results align with research by Gunawan et al. (2022), which explains that red flags are an important tool in helping auditors identify potential fraud more quickly and accurately. Auditors with high competence tend to be able to understand the meaning of each red flag and relate it to the possibility of financial statement manipulation. Furthermore, research by Widiyanto (2022) also shows that auditor technical skills play a significant role in increasing the effectiveness of fraud detection, especially when auditors are faced with complex transactions and hidden indications of fraud.

These findings are consistent with previous research, which found that self-efficacy has a positive and significant effect on audit judgment, while obedience pressure has no significant effect, indicating that auditors' internal capabilities are more influential than external pressures in producing quality professional judgments. In line with the Fraud Triangle Theory and Audit Risk Theory, this study reinforces that auditor competence is essential for interpreting red flags and identifying fraud effectively. Therefore, enhancing auditors' competence through continuous training in fraud awareness and red flag identification is crucial for improving audit quality and fraud detection effectiveness (Dianty, 2026)

Conclusions and Recommendations

This study aimed to examine the effect of workload pressure, professional skepticism, and auditor competence on auditors' ability to detect fraud, with red flags serving as a moderating variable. The results indicate that workload pressure does not have a significant effect on auditors' ability to detect fraud. This finding suggests that auditors are generally able to maintain audit quality and professional performance despite facing high work pressure and tight deadlines. Professional skepticism was found to have a positive and significant effect on auditors' fraud detection ability. This indicates that auditors who possess a higher level of skepticism tend to be more critical, careful, and objective in evaluating audit evidence, thereby improving their ability to identify indications of fraud. Auditor competence also showed a positive effect on fraud detection ability, implying that knowledge, experience, technical expertise, and professional capability are important factors in enhancing audit effectiveness. Furthermore, the study found that red flags were unable to moderate the relationship between professional skepticism and fraud detection ability. This suggests that skeptical auditors are capable of identifying fraud even without relying heavily on explicit fraud indicators. However, red flags were found to strengthen the effect of auditor competence on fraud detection ability. Competent auditors are more capable of interpreting fraud indicators and utilizing them effectively during the audit process. Overall, the findings emphasize the importance of strengthening professional skepticism and auditor competence in improving fraud detection effectiveness within Public Accounting Firms.

Based on the findings of this study, several recommendations can be proposed. Public Accounting Firms should continuously improve auditors' professional skepticism through regular training, workshops, and fraud awareness programs to enhance auditors' critical thinking and analytical abilities during the audit process. In addition, firms should also focus on improving auditor competence by providing professional certifications, technical audit training, and opportunities for practical experience related to fraud examination and forensic auditing. Organizations are also encouraged to develop effective fraud detection systems by strengthening the identification and utilization of red flags in audit procedures. Red flags should be integrated into risk assessment and audit planning processes to support auditors in recognizing unusual transactions and potential fraud indications more efficiently. For future researchers, it is recommended to expand the research scope by involving

auditors from broader geographical areas and increasing the sample size to obtain more generalizable findings. Future studies may also consider adding other variables such as audit experience, independence, ethical behavior, audit quality, or organizational culture that may influence auditors' fraud detection ability. Additionally, future research could employ mixed methods or qualitative approaches to gain deeper insights into auditors' behavior and judgment in detecting fraud.

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