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"Causality Of Fraud Detection Of Financial Statements By Auditors In Public Accounting Firm With Audit Quality As A Intervening Variable"

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ABSTRACT

This research intends to test and analyze the effect of competence, independence and professionalism through audit quality on fraud detection by the Auditor at the Public Accounting Firm in DKI Jakarta in 2022. The sampling technique is through purposive sampling with multistage random sampling of 81 Auditors with 10 (ten) KAPA, which is then processed with Smart-PLS. Previous studies only used a purposive random sampling technique on KAP at multistage random sampling. The results of the tests in this study indicate that competence, independence and professionalism have a positive and significant effect on audit quality. Audit quality has a positive and significant effect on fraud detection. Furthermore, competence, independence and professionalism have a positive and significant impact on fraud detection. The path analysis test also shows that competence, independence and professionalism have a positive and significant effect on fraud detection through audit quality. These three variables show a positive and significant influence on fraud detection through audit quality, so the three minimum attitudes must be applied by the auditor to create a capable audit quality and be able to detect forms of fraud in financial statements.

Keywords: Independence, Competence, Quality, Fraud Detection, Professionalism.

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Introduction

Fraud is a mistake that is not/doesn't want to be done to bias the reader/financial report, with the motive to take advantage unilaterally for the individual and the group. The survey conducted by ACFE shows that fraud has not been seen as a whole (actual total). This is because the mistake is a disgrace to the victim and a collusive financial scandal is an "affair" that must be hidden from the other party. The results of actual fact fraud will never be obtained. According to (Priantara, Diaz, 2016), the concept of security is currently widely used, in Statement of Auditing Standard (SAS) Number 99. This pattern was sparked in Donald R. Cressey's research in 1953. That fraud has 3 (three) general characteristics. namely pressure, opportunity and rationalization.

(Hery, 2017) Fraudulent financial statements are carried out through various means, for example, engineering, fraud or changing the recording of accounting policies which are the material for preparation in the financial statements; misdisclosure or intentional omission of a significant activity, information and transaction in the financial statements; and intentional errors in the application of applicable accounting principles, particularly in relation to valuation, recognition, presentation or disclosure.

THEORITICAL REVIEW

Agency Theory

According to (Aprilia, 2017) in agency theory based on the opinion of (Jensen & Meckling, 1976) explains that the company is an official contractual agreement between the parties, namely shareholders and management.

Conflict of Interest

Conflicts of interest that occur continuously and are used to be carried out, will be able to lead to fraud that provides benefits to parties that are in line with the goals for themselves or their own groups.

Triangle Fraud

Based on (Priantara, Diaz, 2017), the principle of the fraud triangle is used globally in AP practice, in Statement of Auditing Standard (SAS) Number 99. This concept was coined in Donald R. Cressey's research in 1953. That fraud has a general nature, namely pressure , opportunities and rationalization in the picture and explanation as follows:

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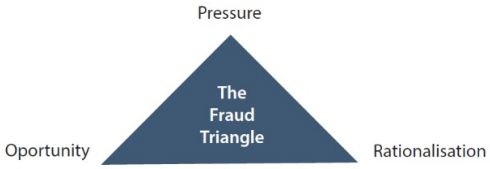

Gambar 1. The Fraud Triangle

(Sumber Priantara, 2017:173)

Auditor Professional Attitude

In making quality financial reports to detect fraud, of course, requires a KAP with competent auditors. Based on (Sukrisno, 2013) SA 210 - 01 reads "The audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor".

Audit Quality

(Medina, 2020) audit quality is conducting an audit in accordance with the provisions so that the auditor can identify and disclose if there is an error or violation.

Detecting Fraud

(Handoyo, 2016) to interpret the risk of fraud, it is important to know the indicators/symptoms (red flags) so that management is able to interpret and mitigate fraud that occurs.

The Effect of Competence on Audit Quality

Audits should be carried out by people who have sufficient technical skills and education to become auditors. (Tanady & Sitepu, 2021) shows that audit competence has a negative influence on audit quality at KAP.

H1: Analysis of the Effect of Competence on Audit Quality

Influence of Independence on Audit Quality

Independence is something that must be owned by the auditor because the opinion of an independent accountant has the aim of increasing the reliability of the financial statements displayed by the management.

H2 : Analysis of the Effect of Independence on Audit Quality.

Effect of Professionalism on audit quality

In addition to the minimum attitude of the auditor in the form of competence and independence, there are other indicators that need to be taken into consideration, namely the

attitude of professionalism. (Susanti, Maskur, Hariono, & Wibisono, 2021) stated that auditor professionalism has no influence on audit quality.

H3 : Analysis of the Effect of Professionalism on audit quality.

Effect of Audit Quality on Fraud Detection

A quality audit is considered capable of reflecting factual LK. The agency theory in question is that the auditor becomes a neutral party to help understand a COI that exists between the parties.

H4: Analysis of the Effect of Audit Quality on Fraud Detection

Effect of Competence on Fraud Detection

The ability to detect fraud requires adequate competence through a training program attended by auditors so that auditors also need to participate in certification of the ability to detect fraud.

H5: Analysis of the Effect of Competence on Fraud Detection

Independence and Fraud Detection

The attitude of the auditor to not take sides with other parties or any party in carrying out audit duties is referred to as an attitude of independence.

H6: Analysis of the Effect of Independence on Fraud Detection

The Effect of Professionalism on Fraud Detection

Auditors are required to comply with the applicable rules in certain legal matters and avoid attitudes that can tarnish the good name of their profession.

H7: Analysis of the Effect of Professionalism on Fraud Detection

Effect of Competence through Audit Quality on Fraud Detection

The parties will certainly maximize the company's profits to reflect optimal performance in running the company's business.

H8 : Analysis of the Effect of Competence through Audit Quality on Fraud Detection

Independence through audit quality against Fraud Detection

In providing assurance services and other services described above, Public Accountants and Public Accountants are required to maintain their independence in accordance with client needs and maintain independence and free from conflicts of interest.

H9 : Analysis of the influence of independence through audit quality on fraud detection.

Professionalism through Quality Audit against Fraud Detection

In addition to the minimum attitude of the auditor in the form of competence and independence, there are other indicators that need to be taken into consideration in the study, namely the attitude of professionalism.

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H10 : Analysis of the Effect of Professionalism through Audit Quality on Fraud Detection.

METHODOLOGY

Population and Sample

In this study, primary data was taken through interviews or the results of filling out a questionnaire (questionnaire) through a google form given to auditors at KAP in Jakarta in 2022. The sampling technique was through purposive sampling with multistage random sampling with the criteria that KAP had permission from KMK RI in 2022, KAP registered in the IAPI Directory in 2022, KAP residing and domiciled in DKI Jakarta with the cooperation of foreign KAPs in 2022, Respondents with the position of Auditor at KAP at all levels, Auditor who served in the KAP has implemented audit work at least more than 1 (one) year and Education passed by the Auditor at least S-1 Accounting and the like.

Operational Definition and Measurement of Variables

Competence uses indicators, namely ability, education, professional certificates and experience. Independence uses indicators, namely the condition of being free from influence from other parties or not being influenced by other parties.

RESULT AND DISCUSSION

Research Description

The number of respondents who have filled out the questionnaire based on the classification of gender, education, position and KAP name is as follows:

Table 1 Gender of Respondents Filling Out the Questionnaire

Gender	Amount	%
Woman	20	24,7%
Man	61	75,3%
Total	81	100%

Table 2 Classification of Auditor Education Filling Out the Questionnaire

Education	Amount	%
S-1	48	59,2%
S-1 Profession	18	22,2%
S-2	7	8,8%
S-3	8	9,8%
Total	81	100%

Table 3 Classification of Auditor Positions

Position	Amount	%
Junior Auditor	34	42%
Senior Auditor	23	28%
Partners	6	7%
Auditor Manager	18	22%
Total	81	100%

Table 4 Length of Work as Auditor

Length of work	Amount	%
1-5 Years	17	21%
6-10 Years	27	33%
11-15 Years	12	15%
16-20 Years	15	19%
Over 20 Years	10	12%
Total	81	100%

Table 5 Number of PPLs followed in 1 (one) year

PPL Activities	Amount	%
1	17	21%
2	15	19%
3	16	20%
4	22	27%
5	11	14%

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Total	81	100%

Table 6 Number of Auditors Filling Out Questionnaires by Name of KAP

KAP name	Number of Questionnaires distributed	Number of Respondents	%
Imelda & Rekan (Deloitte Touche Tohmatsu Limited)	20	7	35%
Tanudiredja, Wibisana, Rintis & Rekan (Pricewaterhouse Coopers International Limited)	20	8	40%
Purwantono, Sungkoro & Surja (Ernst & Young Global Limited)	20	9	45%
Tanubrata, Sutanto, Fahmi, Bambang dan Rekan (BDO International Limited)	20	5	25%
Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath International)	20	5	25%
Kanaka Puradiredja, Suhartono (Nexia International Limited)	20	18	90%
Amir Abadi Jusuf, Aryanto, Mawar & Rekan (RSM International Limited)	20	7	35%
Siddharta Widjaja & Rekan (KPMG International Cooperative)	20	5	25%
Gani Sigiro & Handayani (Grant Thornton International Ltd)	20	13	65%
Johan Malonda Mustika & Rekan (Baker Tilly International Limited)	20	4	20%
Amount	200	81	100

%

The frequency of respondents' answers along with the average answers to each variable is summarized in the table below:

Table 7 Frequency of Respondents' Answers Based on Competency Variables

Variable	Dimension	Indicator	STS	TS	N	S	SS	Average
Competence	Ability	KM01	3	0	2	12	64	4.65
		KM02	3	0	2	15	61	4.62
		KM03	0	0	5	19	57	4.64
		KM04	0	0	2	26	53	4.63
		KM05	0	0	0	27	54	4.67
		KM06	0	0	2	24	55	4.65
		KM07	0	1	1	38	41	4.47
		KM08	0	0	8	23	50	4.52
		KM09	0	0	4	42	35	4.38
	Education &	PD10	1	1	8	37	34	4.26
	Certification	PD11	2	3	23	42	11	3.70
		PD12	0	4	3	30	44	4.41
		PD13	0	3	7	53	18	4.06
		PD14	0	3	18	38	22	3.98
		PD15	0	3	19	36	23	3.98
	Experience	PG16	0	0	14	45	22	4.10
		PG17	0	2	5	39	35	4.32
		PG18	0	1	13	46	21	4.07
		PG19	0	3	19	42	17	3.90
		PG20	0	2	6	41	32	4.27

Table 6 Frequency of Respondents' Answers Based on Independent Variables

Variable	Dimension	Indicator	STS	TS	N	S	SS	Average
Independensi	Independence	IC21	6	14	14	36	11	3.40
	of the Audit	IC22	5	8	17	39	12	3.56
	Planning stage	IC23	0	7	15	36	23	3.93

		IC24	0	1	8	37	35	4.31
		IC25	0	0	4	41	36	4.40
	Independence of the Audit Implementation stage	IL26	0	4	14	40	23	4.01
		IL27	0	1	7	47	26	4.21
		IL28	0	3	7	44	27	4.17
		IL29	0	0	6	38	37	4.38
	Independence of the Audit Reporting stage	IP30	0	1	9	48	23	4.15
		IP31	0	2	13	45	21	4.05
		IP32	0	7	13	47	14	3.84
		IP33	1	0	3	44	33	4.33
		IP34	0	0	5	43	33	4.35
		IP35	0	0	4	40	37	4.41

Table 7 Frequency of Respondents' Answers Based on Auditor Professional Skepticism Variables

Variable	Dimension	Indicator	STS	TS	N	S	SS	Average
Auditor Professional Skepticism	SK Pre-Audit	SK36	0	0	8	42	31	4.28
		SK37	0	3	5	55	18	4.09
		SK38	0	0	1	51	29	4.35
	SK Implementation of Audit	SK39	1	0	3	47	30	4.30
		SK40	0	9	17	44	11	3.70
		SK41	1	0	3	51	26	4.25
		SK42	0	1	5	51	24	4.21
		SK43	0	0	1	46	34	4.41
		SK44	0	0	0	42	39	4.48
		SK45	0	0	3	52	26	4.28
		SK46	0	0	0	47	34	4.42

Table 8 Frequency of Respondents' Answers Based on Audit Quality Variables

Variable	Indicator	STS	TS	N	S	SS	Average
Audit Quality	KU47	0	2	11	58	10	3,94
	KU48	0	0	0	44	37	4,46
	KU49	0	0	0	46	35	4,43
	KU50	0	0	0	42	39	4,48
	KU51	0	0	0	39	42	4,52
	KU52	0	0	0	49	32	4,40

Table 9 Frequency of Respondents' Answers Based on Fraud Detection Variables

Variable	Indicator	STS	TS	N	S	SS	Average
Detecting	KC53	0	0	5	43	33	4.35
Fraud	KC54	0	0	0	60	21	4.26
	KC55	0	0	3	50	28	4.31
	KC56	0	0	4	50	27	4.28
	KC57	0	0	1	51	29	4.35
	KC58	0	0	4	51	26	4.27
	KC59	0	0	4	56	21	4.21
	KC60	0	0	2	57	22	4.25
	KC61	0	2	2	53	24	4.22

Data Inferential Test

Validity test

In the first stage, validity testing is carried out, followed by reliability testing on each indicator in the study before testing the structural model. That of the 61 research indicators studied there are 21 indicators that must be removed from the research model so that only 40 research indicators remain on all research variables, as follows:

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Table 1 Construct Validity Test After Takeout Indicator

Variable	Indicator	Outer Loading
Independence	IC21	0.305
	IC21	0.170
	IC22	0.266
	IC22	0.178
	IC23	0.760
	IC23	0.740
	IC24	0.865
	IC24	0.727
	IC25	0.819
	IC25	0.772
	IL26	0.823
	IL26	0.744
	IL27	0.885
	IL27	0.878
	IL28	0.875
	IL28	0.817
	IL29	0.804
	IL29	0.771
	IP30	0.842
	IP30	0.807
	IP31	0.801
	IP31	0.750
	IP32	0.454
	IP32	0.422
	IP33	0.742
	IP33	0.714
	IP34	0.882
	IP34	0.877

	IP35	**0.775**
	IP35	**0.724**
Competence	**KM01**	**0.132**
	KM01	**-0.023**
	KM02	**0.206**
	KM02	**0.046**
	KM03	**0.805**
	KM03	**0.704**
	KM04	**0.841**
	KM04	**0.718**
	KM05	**0.589**
	KM05	**0.564**
	KM06	**0.806**
	KM06	**0.739**
	KM07	**0.847**
	KM07	**0.785**
	KM08	**0.623**
	KM08	**0.638**
	KM09	**0.540**
	KM09	**0.510**
	PD10	**0.453**
	PD10	**0.364**
	PD11	**0.526**
	PD11	**0.347**
	PD12	**0.358**
	PD12	**0.361**
	PD13	**0.766**
	PD13	**0.741**
	PD14	**0.860**
	PD14	**0.753**
	PD15	**0.830**
	PD15	**0.781**

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	PG16	**0.839**
	PG16	**0.709**
	PG17	**0.572**
	PG17	**0.386**
	PG18	**0.847**
	PG18	**0.701**
	PG19	**0.225**
	PG19	**0.139**
	PG20	**0.378**
	PG20	**0.325**
Auditor Professional Skepticism	**SK36**	**0.469**
	SK37	**0.489**
	SK38	**0.817**
	SK39	**0.426**
	SK40	**0.147**
	SK41	**0.572**
	SK42	**0.573**
	SK43	**0.891**
	SK44	**0.856**
	SK45	**0.815**
	SK46	**0.817**
Audit Quality	**KU47**	**0.506**
	KU48	**0.788**
	KU49	**0.794**
	KU50	**0.858**
	KU51	**0.858**
	KU52	**0.869**
Detecting Fraud	**KC53**	**0.744**
	KC54	**0.863**
	KC55	**0.793**

	KC56	**0.862**
	KC57	**0.849**
	KC58	**0.799**
	KC59	**0.842**
	KC60	**0.918**
	KC61	**0.798**

Table 11 Convergent Validity Test

Variable	Average Variance Extracted (AVE)
Detecting Fraud	0.691
Independence	0.609
Competence	0.576
Audit Quality	0.706
Professionalism	0.750

Reliability Test

Furthermore, the table below shows the reliability value in this study, which is represented by the Cronbach Alpha value and then through an assessment test on the results in Composite Reliability, as follows:

Table 12 Reliability Test

Variable	Cronbach's Alpha	rho_A	Composite Reliability
Detecting Fraud	0.943	0.948	0.952
Independence	0.941	0.943	0.949
Competence	0.908	0.909	0.924
Audit Quality	0.896	0.900	0.923
Professionalism	0.916	0.918	0.937

Multicollinearity Test

A good model is a model that does not have a high value of collinearity among construct variables. For this reason, in this study, the value of collinearity is measured through a test indicator on the Variance Inflation Factor (VIF) which should not result in a VIF score > 10.

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Table 13 Multicollinearity Test

Indicator	VIF
IC23	1.265
IC23	2.560
IC24	2.346
IC24	2.706
IC25	2.199
IC25	4.400
IL26	1.973
IL26	2.370
IL27	2.640
IL27	5.039
IL28	2.524
IL28	3.274
IL29	1.791
IL29	2.903
IP30	2.642
IP30	3.504
IP31	2.338
IP31	2.984
IP33	1.977
IP33	2.284
IP34	2.792
IP34	4.698
IP35	1.970
IP35	2.987
KC53	2.015
KC54	4.062
KC55	3.305
KC56	3.391

KC57	4.661
KC58	3.003
KC59	2.968
KC60	5.155
KC61	2.672
KM03	3.236
KM03	3.316
KM04	3.933
KM04	4.135
KM06	2.064
KM06	2.419
KM07	2.196
KM07	2.544
KU48	1.934
KU49	2.741
KU50	6.058
KU51	5.156
KU52	4.290
PD13	1.534
PD13	2.130
PD14	2.601
PD14	3.041
PD15	2.383
PD15	3.009
PG16	1.954
PG16	2.343
PG18	1.954
PG18	2.342
SK38	2.343
SK43	3.169
SK44	3.347
SK45	2.484

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SK46	2.610

Coefficient of Determination Test

The next test of the coefficient of determination shows that the R-Square value of the endogenous variables consists of 0.807 (Fraud Detection) and 0.787 (Audit Quality). Based on (Hair, Hult, & Ringle, 2017), all endogenous variables are categorized as strong.

Table 14 Coefficient of Determination

	R Square	**R Square Adjusted**
Detecting Fraud	0.807	0.797
Audit Quality	0.787	0.779

Hypothesis testing

In testing the hypothesis, the direct and indirect effects are as follows:

Table 15 Direct Effects Between Variables

Hypothesis	**Direct Influence**	**Original Sample (O)**	**Sample Mean (M)**	**Standard Deviation (STDEV)**	**T Statistics (|O/STDEV|)**	**P Values**
H1	**Competence -> Audit Quality**	0.178	0.171	0.065	2.737	**0.006**
H2	**Independence -> Audit Quality**	0.251	0.252	0.081	3.116	**0.002**
H3	**Professionalism -> Audit Quality**	0.585	0.591	0.075	7.800	**0.000**
H4	**Audit Quality -> Detecting Fraud**	0.375	0.372	0.124	3.013	**0.003**
H5	**Competence -> Detecting**	0.210	0.205	0.059	3.557	**0.000**

	Fraud					
H6	**Independence -> Detecting Fraud**	0.191	0.192	0.089	2.147	**0.032**
H7	**Professionalism -> Detecting Fraud**	0.257	0.261	0.129	1.995	**0.047**

Table 16 Indirect Effects Between Variables

Hypothesis	Indirect Influence	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
H8	**Competence (through quality audit) -> Detecting Fraud**	0.067	0.061	0.028	2.385	**0.017**
H9	**Independence (through quality audit) -> Detecting Fraud**	0.094	0.096	0.048	1.971	**0.049**
H10	**Professionalism (through quality audit) -> Detecting Fraud**	0.219	0.220	0.080	2.738	**0.006**

H1: Analysis of the Effect of Competence on Audit Quality.

The results showed that hypothesis one was accepted and competence resulted in a positive and significant value on audit quality ($\beta = 0.178$, $t = 2.737$, $p < 0.05$). From the test shows that competence has a significant effect on audit quality, so it can be said that auditor personnel at KAP can apply competence well to produce the best audit quality.

H2: Analysis of the Effect of Independence on Audit Quality.

The results of the next study indicate that the second hypothesis is accepted and produces a positive and significant value on audit quality ($\beta = 0.251$, $t = 3.116$, $p < 0.05$).

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H3: Analysis of the Effect of Professionalism on Audit Quality

The findings of subsequent research indicate that the third hypothesis is supported and produces the most positive and significant value on audit quality (β = 0.585, t = 7,800, p < 0.05). In this study, the level of professionalism of the auditors will certainly affect the quality of the auditors themselves which can create public trust.

H4: Analysis of the Effect of Audit Quality on Fraud Detection

The results showed that the fifth hypothesis was accepted and audit quality resulted in a positive and significant value on fraud detection (β = 0.375, t = 3.013, p < 0.05). It was found that good audit quality will be able to detect fraud in FIs.

H5: Analysis of the Effect of Competence on Fraud Detection

The findings of the study indicate that the fifth hypothesis is accepted and competence has a positive and significant effect on fraud detection (β = 0.210, t = 3.557, p < 0.05). Competence is very much needed as a basis for auditors in determining whether the records that have been made have met PSAK or SPAP standards.

H6: Analysis of the Effect of Independence on Fraud Detection

The research findings indicate that the sixth hypothesis is supported and independence produces a positive and significant value on fraud detection (β = 0.191, t = 2.147, p < 0.05). An auditor must be able to maintain a level of independence with a matter that is being examined. This is to avoid subjective decision making in fraud detection.

H7: Analysis of the Effect of Professionalism on Fraud Detection

The research findings indicate that the seventh hypothesis is supported, professionalism produces a positive and significant value on fraud detection (β = 0.257, t = 1.995, p < 0.05). The professional attitude of the auditor can avoid the existence of a fraud.

H8: Analysis of the Effect of Competence through Audit Quality on Fraud Detection

The research findings indicate that the eighth hypothesis is accepted and competence has a positive and significant impact on fraud detection (β = 0.067, t = 2.385, p < 0.05). As such, the higher the level of education, the higher the quality of audit results will be.

H9: Analysis of the influence of independence through audit quality on fraud detection.

The research findings indicate that the ninth hypothesis is accepted and the independence value has a positive and significant effect on fraud detection (β = 0.094, t = 1.971, p <0.05).

H10: Analysis of the Effect of Professionalism through audit quality on Fraud Detection.

The results showed that the tenth hypothesis was accepted and professionalism had a positive and significant effect on fraud detection ($\beta = 0.219$, $t = 2.738$, $p < 0.05$). Professional attitude can be implemented if the auditor's personnel are able to maintain an attitude of competence and independence in conducting audits and reporting audits.

CONCLUSIONS AND RECOMMENDATIONS

This research was conducted to achieve several research objectives, namely to test and analyze what factors influence audit quality so that it is able to detect fraud, including the variables of competence, independence and professionalism. The conclusions in this study indicate that competence, independence and professionalism partially have a positive and significant effect on audit quality. Audit quality also has a positive and significant effect on the detection of fraud. Furthermore, competence, independence and professionalism have a positive and significant impact on fraud detection.

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