

CAUSALITY OF FRAUD DETECTION OF FINANCIAL STATEMENTS BY AUDITORS IN PUBLIC ACCOUNTING FIRM WITH AUDIT QUALITY AS A INTERVENING VARIABLE

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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 processed with Smart-PLS. Previous studies only used a purposive random sampling technique on KAP at random. 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.

Keyword – Independence, Competence, Quality, Fraud Detection, Professionalism.

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. There are real cases in terms of fraud involving company management and auditors from reputable KAPs, for example, can be found in the case that occurred at PT. KAI, with financial reports that earned a profit of Rp. 6.9 billion, should have suffered a loss of Rp. 63 billion. Detection has several reviews, namely the perspective of the competence of the auditor, which is seen from the integrity of the auditor, specifically in terms of independence (Ningtyas & Aris, p. 2017). The auditor's confidence to report and find an error in the accounting system can be referred to as audit quality.

In this regard, the auditor's minimum attitude is required, namely competence, independence and professionalism to create a capable audit quality, so that the auditor can detect fraudulent financial reporting. Based on Auditing Standard 210 explains that "An audit must be carried out by one or more persons who have sufficient technical expertise and training as an auditor". According to (Anugrah, 2017) auditors with a high level of education tend to have broad insight and perspective on many things, as well as many kinds of problems with more depth. High competence auditors are able to solve the problems they face and can become professionals whose duties are. (Savitri & Dwirandra, 2018) stated that audit competence in carrying out assignments is the ability and knowledge in implementing audit procedures and programs, which requires an internal business understanding from the auditee, then the auditor can work together in an audit team, so that they can analyze existing problems of auditees.

Based on Auditing Standard 220 states that "In all matters relating to the engagement, independence in mental attitude must be maintained by the auditor". Independence is the attitude of the auditor who is impartial, honest, and not easily influenced (objective). Independence is an important support that affects

audit quality (Nurjanah & Kartika, 2018). Independence is an attitude that does not take sides with anyone, including the auditee and prioritizes the interests of the readers of financial statements and must safeguard the audit findings. Based on Auditing Standard 230 explains that "In carrying out the audit and preparing the report, the auditor is obliged to use his professional skills carefully and thoroughly." Professional attitude will also be generated from the consideration/hurdles of the auditor's gate, then will carry out the totality of the examination, with this totality it will be more careful and wise in carrying out the audit, the aim is to create a quality audit. Auditing standards on fraud detection have not helped to encourage the implementation of auditing methods.

The purpose of this study is to examine and analyze the effect of competence, independence and professionalism through audit quality and to determine the effect of competence, independence and professionalism on detecting fraud through audit quality, and also to determine the effect of competence, independence and professionalism on fraud detection in Financial Statements.

56 THEORETICAL 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. Under such conditions, a conflict of interest or dissenting opinion is found between the parties. The main concept of agency theory is the existence of a duty relationship between the shareholders and management. This agency is an agreement by one or more people to involve other people to perform some tasks that involve or delegate some authority in decision making.

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. (Oktaviani, Herawati, & Atmadja, 2017) stated that COI has a positive effect on fraud, this is meant in the condition that when a person has authority, it is also suspected that there is a personal interest that affects performance and will lead to fraud. (Priantara, Diaz, 2017) COI occurs when someone takes a purchase, sale, operational decision, legal policy/rule or other policy in the name of any form.

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:



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". The attitude of auditor independence is considered to have an impact on audit quality in detecting fraud. SA 220 - 01 reads "All matters relating to the engagement, independence in mental attitude, must be maintained by the auditor". Another indicator of competence and independence that can affect audit quality in detecting fraud is the professional attitude that the auditor must have. SA. 230 - 01 reads "In carrying out the audit and preparing the report, the auditor is obliged to use his professional skills carefully and thoroughly".

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. Audit quality is a possibility of an error found by the auditor in conducting LK audits and reporting the findings according to actual data and facts so that FIs become accurate and trusted by all parties who use them. In line with Alvin Arens' statement that audit quality means how an auditor detects material misreporting in financial statements. Audit detection has several indicators, namely the competence perspective that emanates from the integrity of the auditor.

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. By understanding the symptoms of fraud, management will be able to design controls to minimize the possibility of fraud. Fraud "red flag" warning signs or signs of fraud are not evidence of an act of fraud/commitment but are indications of people who can behave deviantly or inappropriately in their environment, both in the work environment and in the community. Actions/behaviors that are signs indicate that someone has acted unusually in the face of the same condition/situation.

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. Meanwhile, (Aneta & Ceacilia, 2021) shows that competence has a positive and significant impact on audit quality.

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. (Kristianto & Hermanto, 2017) shows that Independent does not have a positive influence on audit quality.

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. Meanwhile, according to (Kristianto & Hermanto, 2017) shows that auditor professionalism has a positive 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. The COI constraint arises from the causal relationship between the two parties, where both parties have different data and information due to different goals and purposes. (Putra, Kusuma, & Dewi, 2021) competence, professional and audit quality have an influence on audit ability in detecting fraud. (Endah Catur Riyanti; Hanna Christina W Putri; Wikanto Artadi; Haryono Umar, 2019) audit quality has a negative insignificant effect on fraud detection. Meanwhile, According to (Pratiwi & Rohman, 2021) states that audit quality has a positive but not significant effect on the auditor's responsibility to detect LK fraud.

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. Research conducted by (Putra, Kusuma, & Dewi, 2021) states that if the competence is good, the auditor will be able to detect fraud better. Or vice versa, if competence decreases, the auditor will not be able to complete the audit assignment that has been given to him.

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. (Putra, Kusuma, & Dewi, 2021) in the book of (Halim, 2008) that an audit will work without the influence of any party on FIs that have been reported and analyzed for the benefit of LK users. If the auditor does not exercise his independence, all the results of the auditor's work are considered not meaningful at all (Ningtyas & Aris, 2016). (Haryono Umar; Erlina; Ayu Fauziah; Br. Purba Rahima, 2019) that independence is included in the preparation of audit procedures and programs that are designed freely by intervention from any parties and anyone. The results of this study found that independence is not a factor that can stand alone to detect fraud.

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. Any follow-up that has a conclusion will be contradictory in thought, so it can reduce reputation. (Putra, Kusuma, & Dewi, 2021) stated that if the professional is considered to be increasing, then the audit ability is also considered to increase to detect fraud. If professionalism decreases, it is also considered to also reduce the ability of the auditor to detect fraud.

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. Based on agency theory and conflict of interest, a check and balance is needed in the company's financial reporting. (Saadah, 2018) states that audit quality has no influence on fraud. (Pratiwi & Rohman, 2021) shows that audit quality has a positive, but not significant, effect on the auditor's responsibility to detect fraud. (Riyanti, Putri, Artadi, & Umar, 2019) stated that audit quality has no effect on fraud detection.

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. According to (Pratiwi & Rohman, 2021) stated that the quality of the audit has a positive, but insignificant influence on the auditor's responsibility to detect fraud. (Riyanti, Putri, Artadi, & Umar, 2019) audit quality has no effect on fraud detection.

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. According to (Pratiwi & Rohman, 2021) states that audit quality has a positive and insignificant influence on the auditor's responsibility to detect fraud.

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

8 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.

The object of research is the auditor at KAP domiciled in DKI Jakarta. Of the 73 KAPs associated with foreigners, there are 10 (ten) KAPs that receive a questionnaire in the form of a google form as the object of research. The data collected from the questionnaire contains responses as many as 81 respondents from 10 KAPs who filled out the questionnaire.

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. Professionalism uses indicators, namely being professional skepticism by prioritizing the principle of professional judgment. LK Fraud Detection in this study uses report reliability indicators that avoid material misstatement and the auditor's responsibility by using the auditor's ability to

detect report misstatements, detect asset abuse and corruption through the presentation of data and information that do not have quality, namely invalid data and information. , inaccurate, not timely and irrelevant or not presented in its entirety and Quality Audit in this study uses indicators to detect material misstatements through the ability to identify and disclose violations.

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%
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%
Purwanto, Sungkoro & Surja Inst & Young Global Limited)	20	9	45%
Tanubrata, Sutanto, Fahmi, Bambang dan Rekan (BDO International Limited)	20	5	25%
Kosasih, Nurdjaman, 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 & Certification	PD10	1	1	8	37	34	4.26
		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

Shows that the highest average on the capability dimension is found in the KM05 indicator or the statement "Auditors need to understand the client company's business processes", on the education and certification dimension it shows the PD12 indicator or the statement "Auditors need to get further education and training programs (PPL) on a regular basis", while the experience dimension is found in the PG17 indicator or the statement "The more number of clients being audited, the better the audit I carry out".

Table 6 Frequency of Respondents' Answers Based on Independent Variables

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

Shows that the highest average score on the independence dimension of the audit planning stage is found in the IC25 indicator or the statement "The preparation of the audit program that I do must be free from the client's efforts to determine the scope of audit work". In the independence dimension, the audit implementation stage shows the IL29 indicator or the statement "The audit implementation must be free from the influence of the client during the examination process". While the independence dimension of the audit reporting stage is contained in the IP35 indicator or the statement "The report has been communicated with the client based on the actual facts".

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

5 Shows that the highest value on the variable of professional auditor skepticism is found in the SK44 indicator or the statement "Auditors need critical thinking in carrying out audits".

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

Shows that the highest average value on the professional auditor skepticism variable is the pre-audit stage with the SK38 indicator or the statement "Auditors need to analyze the results of analytical procedures with management" and the audit implementation stage with the SK44 indicator or the statement "Auditors need critical thinking in carrying out the audit".

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

Variable	Indicator	STS	TS	N	S	SS	Average
Detecting Fraud	KC53	0	0	5	43	33	4.35
	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

Shows that the highest average value on the fraud detection variable is found in indicators KC53 and KC57 or the statements "Before conducting an audit, I am required to know the client company's internal control system" and "Effective audit methods and procedures can detect fraud"

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:

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
	⁶⁰ 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
	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	SK36	0.469
Professional	SK37	0.489
Skepticism	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

In the table above, it reveals all the outer loading values in this research model after the issuance of several indicators that did not meet the previous ones. As for the results of all the indicators above, as the results of the data processing referred to produce an outer loading value greater than 0.6 and is considered to meet construct validity so that a convergent validity test is carried out on each existing variable.

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

The Average Variance Extracted value on all variables ranges between 0.576 and 0.750, which is above the recommended value of 0.5 (Hair, Hult, & Ringle, 2017) thus indicating that all variables meet convergent validity.

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

It can be seen that all variables have a Composite Reliability index ranging from 0.923 to 0.952 which is greater than the 0.7 criterion suggested by (Hair, Hult, & Ringle, 2017). Furthermore, the Cronbach Alpha value also shows good results which range from 0.896 to 0.943. Based on the table above, the value of Cronbach's alpha as the table above shows that each variable has a value > 0.7. So it can be concluded that each variable has reached the requirements on the value listed in the Cronbach's alpha column or it can be said that all variables have a high level of reliability.

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. The results show that all indicators have a VIF value < 10. It can be concluded that the related indicators are not correlated with other indicators. in related research models.

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
SK46	2.610

33

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. The R-Square value of the fraud detection variable is 0.807, meaning that 80.7% of the fraud detection variance can be measured by the variables of Audit Quality, Competence, Independence, and Professionalism. While the rest (19.3%) is described by other variables or indicators that are outside the research model. This condition also applies to the audit quality variable, the R-Square value of 0.787 indicates that the Competence, Independence and Professionalism variables are 78.7% of the Audit Quality, while the rest is due to other factors outside the model.

44
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:

2
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 Fraud	0.210	0.205	0.059	3.557	0.000
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

It can be seen that there are all hypothesis requirements to be declared significant or have a p-value below 0.05.

22
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

The same is true for the indirect effect on each variable, showing significant results or having a p-value <0.05. Based on the table, it can be concluded that of all the hypotheses tested in the study, all of them can be accepted. This is because every influence on the variable shows that the resulting P-Values below 0.05. In connection with this, it is stated that the value of the exogenous to endogenous variables has a significant effect. Testing the value on the hypothesis is done through a mechanism by looking at the path coefficient value in the inner model. The value of the hypothesis will be accepted, if the value of T-Statistics > T-Table is 1.96 (significant level = 5%). In the table as above, it also displays positive results in the Original Sample column (O).

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 ($\beta = 0.251$, $t = 3.116$, $p < 0.05$). This indicates the independence of the auditor who does not take sides with certain parties or other parties, so that they can provide an objective opinion. Thus, there is great hope that in the implementation of audit activities, quality audit reports will be obtained.

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 ($\beta = 0.585$, $t = 7,800$, $p < 0.05$). 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 ($\beta = 0.375$, $t = 3.013$, $p < 0.05$). It was found that good audit quality will be able to detect fraud in FIs. From this, it can be considered that the audit report with the best audit quality can be expected to provide benefits to the parties, for example, the audit report can be reported in a timely, concise, clear, convincing, objective, complete, and accurate manner so that the information provided is useful. optimally.

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 ($\beta = 0.210$, $t = 3.557$, $p < 0.05$). 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. If there is a recording that is not according to the standards that have been set, it can be concluded that the person concerned may have committed a fraud / recording error. For this reason, the higher the competence of auditors, the easier it is for them to detect fraud that may be carried out by their clients.

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 ($\beta = 0.191$, $t = 2.147$, $p < 0.05$). 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. An attitude of independence is a mental attitude that needs to be possessed so that the auditor can maintain an impartial attitude to any party in carrying out audit duties. Independence alone cannot make auditors able to find fraud because fraud detection requires competence while the role of independence is related to reporting audit findings.

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 ($\beta = 0.257$, $t = 1.995$, $p < 0.05$). The professional attitude of the auditor can avoid the existence of a fraud. If the auditor has professional skills and plans to carry out the audit properly, fraud can be avoided. Influential professionalism is related to the profession and requires a level of expertise in the form of a commitment (expressed in a written engagement) to realize and improve its quality, the higher the level of auditor professionalism. So, it will be able to produce the ability to detect forms of fraud that are getting better or vice versa.

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 ($\beta = 0.067$, $t = 2.385$, $p < 0.05$). As such, the higher the level of education, the higher the quality of audit results will be. The best audit quality will be able to detect signals from a series of fraudulent actions.

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 ($\beta = 0.094$, $t = 1.971$, $p < 0.05$). The higher the level of independence possessed by auditor personnel, the higher will be in producing quality audit reports so that with quality audit results, they are considered capable of detecting forms of fraud.

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. The attitude of professionalism will determine decisions according to their considerations in carrying out the audit in order to obtain quality audit results for the detection of fraud.

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.

The path analysis test also results 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 auditor personnel in order to produce audit quality that is capable and able to detect forms or acts of fraud in existing financial statements.

Auditors also need critical thinking in carrying out audits so that the process of collecting data and testing documents as audit evidence can be carried out optimally, to support the findings and conclusions of the examination in order to improve the company's management accounting system, which is then followed by an action plan and deadline for completion. It can be concluded that auditor personnel need to have expertise in carrying out examinations in accordance with applicable rules such as SPAP and SAK and have logical and critical thinking so that they are able to detect a form of fraud by identifying symptoms or symptoms of other forms of fraud, as a follow-up to the fraud. In this general examination or audit, what the auditor does is it is necessary to conduct an investigative examination of fraud.

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