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Research Paper

The Effect Of Self Efficacy And Professional Skepticism On Fraud Detection With Emotional Intelligence As A Moderation Variables

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ABSTRACT: This study aims to examine the effect of self-efficacy and professional skepticism on fraud detection with emotional intelligence as a moderating variable. The approach used to test the hypothesis in this study is a quantitative approach. The object of this research is the inspectorate of Kolaka, North Kolaka and Makassar City districts. The data were obtained using purposive sampling, namely 50 auditors who met the sampling criteria using a questionnaire. Data were analyzed using multiple linear regression method and moderation testing method with absolute difference value approach with the IBM SPSS Statistics 21 application as an analysis tool. The results showed that self-efficacy had a positive and significant effect on fraud detection. Professional skepticism has a positive and significant effect on fraud detection. Emotional intelligence moderates the effect of self-efficacy on fraud detection, and Emotional intelligence moderates the effect of professional skepticism on fraud detection.

KEYWORDS: Self Efficacy, Professional Skepticism, Emotional Intelligence, Fraud Detection.

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I. INTRODUCTION

The quality of audits in the public sector is lower than the quality of audits in the private sector and the quality of public sector audits is low because of low litigation risk (Brown and Rhagunandan, 1995). To improve audit quality in the public sector, auditors must have the courage to reveal the true facts. The disclosure of facts relates primarily to financial data that can affect audit quality.

To improve audit quality in the public sector, an audit function is needed, which is an activity carried out by parties who have professional competence with the aim of checking whether the results of government performance are in accordance with established standards (Mardiasmo, 2005). The audit function in government is an important and substantial thing, because it plays a role in creating a continuous condition between a predetermined plan or program and the implementation of the program, so that in the end the expected results are in accordance with what is desired. In the district / city government, the inspectorate is tasked with carrying out the inspection function, the role and function of the provincial, district / city inspectorate in general is regulated in Article 4 of the Minister of Home Affairs Regulation No. 64/2007. , the provincial, district / city inspectorate has the following functions: first, planning the supervision program; second, the formulation of policies and monitoring facilities; and third, examination, investigation, testing, and assessment of supervisory duties. The regional inspectorate has the task of carrying out general supervision of the regional government and other duties assigned by the regional head, so that the inspectorate is the same as the internal auditor.

The existence of various acts of fraud and corruption that have occurred in various regions in Indonesia shows the still weak performance of the inspection apparatus even though it has been multi-layered as has been done by several institutions such as the city / provincial supervisory agency (Bawasda / Bawasprov), city / provincial government inspectorates (Itwilko / Itwilprov), the financial and development supervisory agency (BPKP), and the financial audit agency (BPK). In Kolaka district, the inspectorate in carrying out its function as an internal examiner can still be said to be weak, because in 2016 there were cases that caused considerable losses to the state, at the benyamin guluh general hospital, Kolaka district. This case caused state losses of IDR 3,500,000,000.00. (three billion five hundred million rupiah) (kompas.com). Fraud or fraud is increasingly occurring in various ways that continue to develop, so that the ability of auditors to detect fraud must also be improved, the problem that arises is that auditors also have limitations in detecting fraud (Sofie & Nugroho,

2019). Kartini (2012) argues that fraud that occurs in government agencies or in private organizations is often carried out for the benefit of these agencies or organizations even for their own interests. Based on the above cases, it is very important for an auditor to have the ability to detect fraud.

Fraud actions can occur in all places with varying sizes, fraud perpetrators will try to cover up the fraud that was done as best as possible. Therefore, an auditor's skepticism is needed. A skeptical auditor will ask questions to obtain reasons, evidence and confirmation regarding the object and information in question. Noviyanti (2008) states that an auditor must apply his skepticism in order to detect fraud and also obtain reasons, evidence, and confirmation of the object in question. Public accounting professional standards define professional skepticism as an auditor's attitude that includes a mind that always questions and performs critical evaluation of audit evidence (IAI, 2001, SA section 230.06). Without applying professional skepticism, auditors will only find misstatements caused by mistakes and it is difficult to find misstatements caused by fraud, because fraud will usually be hidden by the perpetrators. The research results of Fullerton & Durtschi, (2011) show that auditors who have high skepticism generally have a much greater desire to seek information related to fraud. Research results from Stice, et al. (2017) stated that if the quality of auditors is good, it will result in better audit quality. In addition, according to Quadackers et al. (2009) stated that auditors with a high level of skepticism could detect fraud early from the planning stage to the audit implementation.

Apart from having a skeptical attitude, auditors also need confidence in their own ability to face and solve problems effectively or what is commonly called self-efficacy. Individuals with a high level of self-efficacy will feel confident in their performance capabilities. The most important factor in self efficacy is past experience. If in a period of time an auditor can complete a task and succeed in his performance, then he will tend to build self-confidence and high confidence in his ability to complete the task successfully (Kristiyanti, 2015). Bandura (1997) states that a person who has high self-efficacy will have a good personality because this individual has a belief that his ability will form positive behavior and make the auditor improve his performance. Self-efficacy can also influence individual choices and actions and determine how much effort is put into it.

Research by Goleman (1998) reveals that intellectual quotient (IQ) contributes approximately 20% for the factors that determine success in life, 80% is filled by other strengths including emotional intelligence / Emotional Quotient (EQ) which includes ability to self-motivate and survive frustration, control impulses and not exaggerate pleasures, regulate mood and keep the burden of stress so as not to stifle the ability to think, empathize and pray. An auditor with emotional skills is able to know and handle their own feelings well and is able to read and deal with the feelings of others effectively.

Auditors in dealing with clients can experience pressure so that they are not maximal in examining. Therefore auditors must also have good emotional intelligence, because someone who has emotional intelligence is able to regulate feelings well, is able to motivate himself, empathize when dealing with emotional fluctuations from himself or others, flexible in uncertain situations and conditions so that with common sense able to think positively (Dharmawan, 2013). Wijayanti (2012), which states that emotional intelligence will make it easier for an auditor to conduct an examination, have strong motivation, self-control / emotions, empathy and skills in socializing will help auditors trace audit evidence and related information. In addition, Noor and Sulistyawati (2011) say that an auditor who has good emotional intelligence will improve his performance so that he is able to detect fraud committed by management. When auditors have good emotional intelligence, someone can act decisively and be able to make good decisions even though they are under pressure.

II. STATEMENT OF THE PROBLEM

Based on the above background, the following problems can be formulated.

1. Does self-efficacy affect fraud detection?
2. Does professional skepticism affect fraud detection?
3. Can emotional intelligence moderate the effect of self-efficacy on fraud detection?
4. Can emotional intelligence moderate the effect of professional skepticism on fraud detection?

III. LITERATUR REVIEW

A. Attribution Theory

Attribution theory was first proposed by Heider (1958). This theory is used to develop explanations for the different ways we value individuals, depending on the meaning we attribute to certain behaviors. Basically, this theory suggests that when observing the behavior of an individual, we attempt to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be influenced by an individual's personal control. Meanwhile, behavior that is caused externally is considered as a result of external causes, that is, the individual has behaved in this way due to certain situations (Robbins and Timothy, 2008: 177).

This study uses attribution theory to explain how auditors react to events around them and see internal influences such as professional skepticism, self-efficacy and emotional intelligence that can influence auditor actions in detecting fraud. As explained above, this variable is an internal factor that encourages an auditor to achieve the effectiveness of the implementation of audit procedures in disclosing fraud.

B. Motivation Theory (Maslow's Hierarchy of Needs)

Maslow's hierarchical theory of needs (1943) is a psychological theory introduced by Abraham Maslow in his paper, "A Theory of Human Motivation", in Psychological Review in 1943. He assumes that the needs at lower levels must be met or at least sufficiently met first, first before needs at higher levels become motivating (Feist, 2010).

These needs are often referred to by Maslow (1943) as basic needs which are described as a hierarchy or ladder that describes the level of needs. There are five levels of basic needs, namely: physiological needs, need for security, need for belonging and affection, need for appreciation and need for self-actualization. Maslow (1943) hypothesized that after the individual satisfies the need at the lowest level, the individual will satisfy the need at the next level. If it is at the highest level but basic needs are not satisfied, then the individual can return to the previous level of need (Lotnik, 2014).

As explained above, when a person has met his basic needs, he will try to meet other needs such as appreciation. This is a motivation for auditors to improve their performance and confidence so that they can detect fraud that has been committed. When an auditor has successfully detected fraud, it will be a special reward for the auditor for having done well. Therefore, this theory is used to explain how an auditor can motivate himself so that he can detect fraud.

C. Fraud Detection

International Standard on Auditing (ISA) 240 provides an understanding of fraud is an activity carried out continuously by someone or more than one person in management, the party responsible for governance, employees, or usually the three, involving the use of fraud to get justice and profits illegally. According to Priantara (2013) "fraud means any action, presentation or reporting, disappearance or concealment to deceive or deceive other parties for direct or indirect gain in the form of money or other benefits carried out with their knowledge or awareness or by ignoring honesty with the intention of deliberately deceiving parties, as well as exploiting or abusing the authority, trust and assets deposited".

The ability to detect fraud is defined as a skill or expertise that the auditor possesses to find indications of fraud. Detecting fraud is an effort to get sufficient initial indication of the act of fraud, as well as to narrow the space for the perpetrators of fraud, namely when the perpetrator realizes that his practice has been known, it is too late to dodge (Kumaat, 2011: 156). Detecting fraud or fraud detection is how we know fraud has occurred. Fraud crimes are usually difficult to see with the eye. Fraud crimes are very difficult to say as crimes that have occurred that can be touched or seen with the naked eye. Only symptoms of fraud, red flags, or indicators can be seen. Fraud detection helps the company ensure that management is in a position to control and carry out all company activities in accordance with the expectations of the principal.

D. Self Efficacy

According to Bandura (2006) self-efficacy is an individual's belief in their ability to organize and carry out the actions needed to achieve certain levels of achievement. According to Phillips and Gully (1997) self-efficacy can be said to be a personal factor that distinguishes each individual and changes in self-efficacy can lead to behavioral changes, especially in completing tasks and goals. Wiguna (2014) self-efficacy is a person's belief about his or her chances of successfully achieving a certain task. Meanwhile, according to Zhao et al. (2005) self-efficacy is a constructive motivation that influences individual activity choices, level of achievement, persistence, and performance in various contexts.

Auditors who have high self-efficacy will be able to develop a strong personality, reduce stress, and are not easily affected so that they can carry out their performance well (Kristiyanti, 2015). Bandura (2006) states that an individual is able to control his own thoughts, feelings and actions. Their ability to control these thoughts is very much dependent on their perception of themselves. So it can be said that auditors who have good self-efficacy in themselves can carry out their responsibilities as auditors, and maximize their efforts in detecting fraud committed.

E. Emotional Intelligence

Emotional Intelligence is the ability to recognize yourself, the feelings of others, motivate yourself, and manage emotions well in relationships with others (Goleman, 2005). According to Agustian (2003) emotional intelligence is the ability to control emotions, the ability to control yourself to still be able to make decisions calmly. Emotional intelligence, in this case self-awareness, self-control, motivation, empathy and

social skills will train the auditor's ability, namely the ability to realize his own emotions (self-awareness) and manage his feelings, in this case being able to control impulses, being able to motivate himself in a state of frustration to be strong, to set a reactive mood and to be able to empathize and have social skills with others (Putra and Latrini, 2016).

Emotional intelligence demands learning to acknowledge, respect feelings for oneself and others and respond appropriately, effectively applying emotional energy in everyday life (Noor and Sulistyawati, 2011). The process that the auditors undergo in carrying out their duties as an auditor will train and improve their emotional intelligence. Auditors with good emotional intelligence are able to think clearly even under pressure, act ethically, adhere to principles and have the drive for achievement. Goleman (2005) divides emotional intelligence into 5 components, namely self-awareness, self-regulation, motivation, empathy and social skills.

F. Professional Skepticism

Professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence (Agoes, 2012: 36). Professional skepticism as defined in PSA No. 70 regarding the consideration of fraud in the financial statement audit is (PSA No. 70, paragraph 27) An attitude that includes questioning thoughts and critical determination of audit evidence. Meanwhile, the AICPA defines it as follows: questioning thoughts and critical judgments of audit evidence without being suspiciously suspicious or skeptical. Auditors are expected to exercise professional skepticism in conducting audits, and in gathering sufficient evidence to support or refute management's statements.

Specifically, the auditor's professional skepticism is the auditor's attitude in conducting audit engagements where this attitude includes a mind that always questions and evaluates critically on audit evidence. Similar statements are presented in the International Standards on Auditing, professional skepticism is an attitude that includes always asking questions (questioning mind), being alert to conditions and circumstances that indicate the possibility of material misstatement caused by errors or intentions (fraud), and judgments. (assessment) critical audit evidence. The concept of professional skepticism reflected in these standards is an attitude of always being questioning, alert, and critical in carrying out the entire audit process (Rahayu and Gudono, 2016).

IV. FRAMEWORK HYPOTHESIS

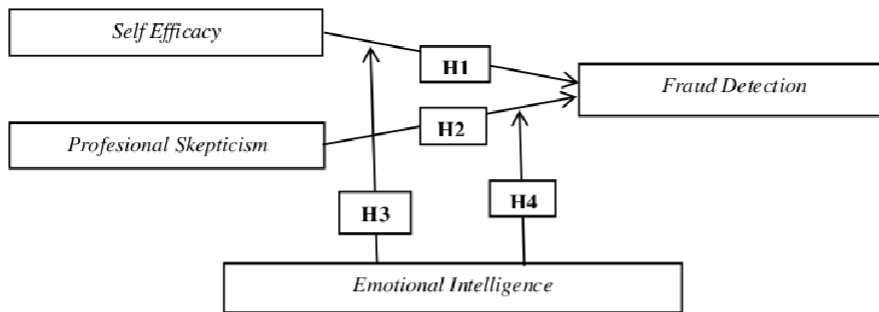


Figure 1. Rerangka Konseptual

- H1: Self-efficacy has a positive and significant effect on fraud detection.
- H2: Professional skepticism has a positive and significant effect on fraud detection.
- H3: Emotional Intelligence is able to moderate the effect of self-efficacy on fraud detection.
- H4: Emotional Intelligence is able to moderate the influence of professional skepticism on fraud detection.

V. RESEARCH METHOD

A. Population and Sample

The population in this study were auditors who worked at the inspectorate of Kolaka Regency, North Kolaka and Makassar City. The sample used in this study is an auditor who has worked for two years. The technique used in determining the sample of this study is purposive sampling. After selecting auditors who have worked at the inspectorate with the above criteria, a sample of 50 auditors was obtained.

B. Types and Sources of Data

The type of data used in this research is subject data. The data source used in this research is primary data. Namely, data obtained directly from research data sources obtained directly from the original source and not through intermediary media (Indriantoro and Supomo, 2014).

C. Variable Measurement

1. Self Efficacy (X1)

According to Bandura (2006) self-efficacy can be defined as an individual's belief in their ability to organize and carry out the actions needed to achieve certain levels of achievement. Auditors who have high self-efficacy will be able to develop a strong personality, reduce stress and are not easily influenced so that they can carry out their duties properly (Kristiyanti, 2015). This variable is measured using a Likert scale by expressing agreement or disagreement with certain subjects, objects or events (Indriantoro and Supomo, 2014). The indicators used in this study are confidence to complete work, belief in overcoming challenges, confidence to arrange something (Nadhiroh, 2011).

2. Profesional Sketicism (X2)

Professional skepticism is the attitude of the auditor in conducting audit assignments where this attitude includes a mind that always questions and evaluates critically on audit evidence (Agoes, 2012). This study uses indicators developed in Hurt's (2003) study. Professional skepticism is measured by the indicators used in this study, namely, examining the characteristics of the evidence, understanding the evidence, and acting on the characteristics of the evidence (Hurt, 2003).

3. Fraud Detection (Y)

Fraud detection is an attempt to obtain a sufficient initial indication of fraud and to find or determine illegal acts that result in deliberate material misstatement in financial reporting (Kumaat, 2011). This study uses indicators developed in Widiyastuti's (2009) study, the detection of fraud is measured by the indicators used in this study, namely, understanding SPI, knowing the characteristics of fraud, audit methods, forms of fraud, easy access (Widiyastuti and Pamudji 2009).

4. Emotional Intelligence (M)

Emotional intelligence is the ability to recognize yourself and the feelings of others, motivate yourself, and manage emotions well in yourself and in relationships with others (Goleman, 2005). The variables in this study were measured using a Likert scale which measures attitudes by expressing agreement or disagreement with certain subjects, objects or events (Indriantoro and Supomo, 2014). The variables in this study used the Goleman questionnaire (2005) which used several indicators, including self-awareness, self-control, motivation, empathy, and social skills.

VI. HYPOTHESIS TEST ANALYSIS

A. Hypothesis Testing Model 1

Testing the hypotheses H1 and H2 were carried out by multiple regression analysis of the effect of self-efficacy and professional skepticism on fraud detection. the test results are as follows.

1. Determination Test (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.817 ^a	.667	.653	1.54810

Source: SPSS Results, 2021

Based on the results of the determination coefficient test in the table above, the value of R2 (Adjusted R Square) from the regression model is used to determine how much the independent variable is able to explain the dependent variable. From the table, it is known that the R2 value is 0.65, this means that fraud detection is influenced by the self-efficacy variable and professional skepticism by 65%. While the remaining 35% is influenced by other variables that have not been examined in this study.

2. T Test (Partially)

Partial test or also called t test in multiple linear regression analysis aims to determine whether the independent variable partially (each variable) affects the dependent variable. If the value is sig. <0.05, there is a significant influence between the independent variables on the dependent variable. However, if sig. > 0.05, there is no significant difference between the independent variables and the dependent variable.

Model	Unstandardized Coefficients	Standardized	t	Sig.
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The Effect Of Self Efficacy And Professional Skepticism On Fraud Detection With ..

	Coefficients				
	B	Std. Error	Beta		
1 (Constant)	8.608	2.117		4.066	0,000
Self Efficacy	0.348	0.143	0.309	2.429	0,019
Professional Skepticism	0.664	0.151	0.559	4.402	0,000

Source: SPSS Results, 2021

Based on the table above, the following linear regression equation is produced.

$$Y = 8,608 + 0,348 X_1 + 0,664 X_2 + e.....(1)$$

From the above equation it can be explained as follows.

- A constant value of 8.608 indicates that if the independent variables (self-efficacy and professional skepticism) are zero, fraud detection will be 8.608.
- The regression coefficient X1 for the self-efficacy variable is 0.348, meaning that the effect of the self-efficacy is in line with the increase in the fraud detection. This shows that self-efficacy has an influence on the fraud detection.
- The regression coefficient X2 for the variable professional skepticism is 0.664, which means that the effect of the ratio of professional skepticism is in line with the increase in the fraud detection. This shows that professional skepticism has an influence on the fraud detection.

In addition, to test the hypothesis of the effect of the independent variable on the dependent variable, the t test is carried out as follows.

- The effect of self-efficacy on fraud detection

Based on the table above, the self-efficacy variable obtained a t-count value of 2.429 with a significance of 0.019 < 0.05. Thus it can be concluded that self-efficacy has a positive and significant effect on fraud detection.

- The influence of professional skepticism on fraud detection

Based on the table above, the tcount of professional skepticism variable is 4.402 with a significance of 0.000 because the significance is smaller than 5% (0.000 < 0.05), it can be concluded that the variable professional skepticism has a positive and significant effect on fraud detection.

B. Hypothesis Testing Model 2

To determine the effect of moderation emotional intelligence on the effect of self-efficacy and professional skepticism on fraud detection, a moderation regression calculation is used with the absolute difference value approach. Based on the processed data, the following analysis results are obtained.

1. Test Statistics (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.889 ^a	0.790	0.766	1.26995

Source: SPSS Results, 2021

Based on the results of the moderation determination coefficient test above, the R2 (Adjusted R Square) value is quite high at 0.766 which means the detection of fraud can be explained by the variables X2_M, Zscore: professional skepticism, Zscore: emotional intelligence, X1_M, Zscore: self efficacy around 76.6%. The remaining 23.4% is influenced by other variables that have not been examined in this study.

2. T Test (Partially)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	27.760	313		88.550	,000
Zscore: Self Efficacy	.753	285	,287	2.640	,011
Zscore: Skepticism	1.255	296	,478	4.240	,000
Zscore: Emotional Intelligence	.221	,193	,084	1.143	,259
X1_M	.641	.307	,186	2.088	,043
X2_M	.734	.343	,200	2.142	,038

Source: SPSS Results, 2021

To test the hypothesis of the moderating variable the effect of the independent variable on the dependent variable, the t test is carried out as follows.

a. *Emotional Intelligence moderates the effect of Self Efficacy on Fraud Detection*

From the results of the moderation test shown in the table above, it shows that the moderating variable X1_M has a t count of 2.088 > 2.015 table with a significance level of 0.043 which is smaller than 0.05, then Ha is accepted. This means that the emotional intelligence variable is a moderating variable that strengthens the relationship of the self-efficacy variable to fraud detection. So the third hypothesis (H3) which states that Emotional Intelligence can moderate the effect of self-efficacy on fraud detection is proven or accepted.

b. *Emotional Intelligence moderates the influence of Professional Skepticism on Fraud Detection*

From the results of the moderation test shown in the table above, it shows that the moderating variable X2_M has a t count of 2.142 > t table 2.015 with a significance level of 0.038 which is smaller than 0.05, then Ha is accepted. This means that the emotional intelligence variable is a moderating variable that strengthens the relationship between professional skepticism and fraud detection. So the fourth hypothesis (H4) which states that emotional intelligence can moderate the effect of professional skepticism on the detection of proven or accepted fraud.

VII. DISCUSSION

A. Effect of Self Efficacy on The Fraud Detection

The first hypothesis (H1) proposed in this study is that self-efficacy has a positive and significant effect on fraud detection. The results of the analysis show that the standardized beta coefficient of the self-efficacy variable is 0.309 and (sig.) T is 0.019. Based on the results of the analysis, it shows that self-efficacy has a positive and significant effect on fraud detection. This means that the higher the level of self-efficacy of the inspectorate auditors, it will increase the chance to detect fraud so that the first hypothesis is accepted. According to Bandura (2006) self-efficacy can be defined as an individual's belief in their ability to organize and carry out the actions needed to achieve certain levels of achievement. Auditors who have high self-efficacy will be able to develop a strong personality, reduce stress and are not easily influenced so that they can carry out their duties properly (Kristiyanti, 2015).

The results of this study are in line with the research of Amrih and Murdifi (2018) which shows that self-efficacy has a positive relationship in detecting fraud. Merawati and Ni Luh (2018) also say that self-efficacy has a positive effect on audit quality. And research conducted by Kristiyanti (2015) states that self-efficacy has a positive and significant effect on auditor performance. So with the high level of self-efficacy possessed by an auditor, it will increase the chances of detecting fraud. In addition, in this study there were 50 participants who overall had high education and long enough experience, a person who had a lot of education and experience had a high level of self-confidence because he had gone through many things in his duties, so that it would have an impact on his abilities. in detecting fraud. This is confirmed by the research of Dharmawan (2014) which states that auditors with a high level of education have a significant effect on the quality of examination results.

The results of this study are in accordance with the theory of attribution which explains that a person's performance and behavior can be influenced by his personal abilities that come from his internal strengths. Self-efficacy is one of the internal factors that the auditor has, when the auditor has a high level of self-efficacy, it will affect the auditor's ability to detect fraud. High levels of self-efficacy also make doubts about one's ability less and tend not to give up and overcome every challenge with greater effort. This has proven that the internal factors in this attribution theory have an important role in influencing a person's ability. In addition, auditors also need motivation to work well. The theory of motivation explained by Maslow (1943) states that when a person has met his basic needs, he will try to meet other needs such as social needs, appreciation, and self-actualization. This becomes a motivation for auditors to be able to work well so that they can meet other higher needs.

B. The Effect of Professional Skepticism on Fraud Detection

The second hypothesis (H2) proposed in this study is the auditor's professional skepticism has a positive and significant effect on fraud detection. The results of the analysis show that the standardized beta coefficient of professional skepticism is 0.559 and (sig.) T is 0.000. Based on the results of the analysis, it shows that professional skepticism has a positive and significant effect on fraud detection, this means that when an auditor has a high professional skepticism attitude, it will increase the chances of being able to detect fraud, so that the second hypothesis is accepted.

In this variable, it explains that professional skepticism is an attitude of always asking questions, being alert, and critical in carrying out the entire audit process (Rahayu and Gudono, 2016). Therefore, when an auditor has a high skepticism, he will always question everything that indicates the possibility of misstatement caused by errors or fraud. This research is in line with the research conducted by Quadackers and Wright (2009)

which states that auditors with a high level of skepticism can detect fraud early from both the planning stage to the audit implementation stage. Fullerton and Cindy (2011) also said that internal auditors who have higher skepticism generally have a much greater desire to increase their search for information regarding fraud. As well as research conducted by Sofie and Nanda (2018) which states that professional skepticism has a positive effect on the ability of auditors to detect fraud. In addition, in this study there were 50 participants who overall had high education and long enough experience, someone who had a lot of education and experience had a high level of skepticism because they understood the goals to be achieved, so that it would have an impact on their abilities detect cheating. This is confirmed by the research of Dharmawan (2014) which states that auditors with a high level of education have a significant effect on the quality of examination results.

The results of this study are also in accordance with attribution theory which states that a person's performance and behavior can be influenced by his personal abilities which come from his internal strengths. One of the internal factors possessed by an auditor is professional skepticism. When auditors have a high level of professional skepticism, it will affect the ability of auditors to detect fraud, this has proven that internal factors in attribution theory have a huge influence on a person's ability, especially on auditors so that they can carry out their duties properly. An auditor also needs motivation in order to work well. The theory of motivation explained by Maslow (1943) states that when a person has met his basic needs, he will try to meet other needs such as social needs, appreciation, and self-actualization. This becomes a motivation for auditors to be able to work well so that they can meet other higher needs.

C. Emotional Intelligence Moderates the Effect of Self Efficacy on Fraud Detection

The results of the moderation test shown in table 5.9 show that the moderating variable X1_M has a t count of 2.088 > 2.015 t table with a significance level of 0.043 which is smaller than 0.05, then Ha is accepted. This means that the emotional intelligence variable is a moderating variable that strengthens the relationship of the self-efficacy variable to fraud detection. So the third hypothesis (H3) which states that Emotional Intelligence can moderate the effect of self-efficacy on fraud detection is proven or accepted.

Emotional intelligence is the ability to be aware of one's own emotions (self-awareness) and manage their feelings, in this case being able to control impulses, being able to motivate oneself in a state of frustration, the ability to be strong, regulate a reactive mood and be able to empathize and have social skills with others (Putra and Larini, 2016). Hehanussa (2018) states that to improve audit quality, auditors must have good emotional intelligence. Ermayanti (2017) also said that an auditor who has good emotional intelligence will improve audit quality. In addition, in this study there were 50 participants who overall had high education and long enough experience, a person who has a lot of education and experience will be able to control his emotions well, so that it will have an impact on his ability to detect fraud. This is confirmed by the research of Dharmawan (2014) which states that auditors with a high level of education have a significant effect on the quality of examination results.

Self-efficacy is related to individual beliefs about a person's competence and abilities. Self-efficacy in particular can show the auditor's confidence in his ability to complete a given task. Suprpta and Putu (2017) say that when the auditor has a high level of confidence in doing a task, the auditor will easily determine actions and solve the problems at hand. Amrih and Murdifin (2018) also say that self-efficacy has a positive effect on the ability of auditors to detect fraud. Therefore, to be able to detect fraud, an auditor who has a high level of self-efficacy is needed and is supported by good emotional levels. This study is also in accordance with research conducted by Wiguna (2014) and Afifah, et al (2015) who say that emotional intelligence can moderate the effect of self-efficacy on fraud detection.

The results of this study are in accordance with the attribution theory which states that a person's performance and behavior can be influenced by his personal abilities which come from his internal strengths. Internal factors owned by an auditor are self-efficacy and emotional intelligence. When an auditor has a high level of self-efficacy and good emotional intelligence, it will affect the auditor's ability to detect fraud. This has proven that the internal factors in attribution theory have a very big influence on the ability of an auditor. Auditors also need motivation to work well. As explained by Maslow (1943) which states that when a person has met his basic needs, he will try to meet other needs such as social needs, appreciation, and self-actualization. This becomes a motivation for auditors to be able to work well so that they can meet other higher needs.

D. Emotional Intelligence Moderates the Influence of Professional Skepticism on Fraud Detection

From the results of the moderation test shown in table 5.9 shows that the moderating variable X2_M has a t count of 2.142 > 2.015 t table with a significance level of 0.038 which is smaller than 0.05, then Ha is accepted. This means that the emotional intelligence variable is a moderating variable that strengthens the relationship between professional skepticism and fraud detection. So the third hypothesis (H3) which states that Emotional intelligence can moderate the effect of professional skepticism on fraud detection is proven or accepted.

Emotional intelligence is the ability to be aware of one's own emotions (self-awareness) and manage their feelings, in this case being able to control impulses, being able to motivate oneself in a state of frustration, the ability to be strong, regulate a reactive mood and be able to empathize and have social skills with others (Putra and Latrini, 2016). Hehanussa (2018) states that to improve audit quality, auditors must have good emotional intelligence. Ermayanti (2017) also said that an auditor who has good emotional intelligence will improve audit quality. In addition, in this study there were 50 participants who overall had high education and long enough experience, a person who has a lot of education and experience will be able to control his emotions well, so that it will have an impact on his ability to detect fraud. This is confirmed by the research of Dharmawan (2014) which states that auditors with a high level of education have a significant effect on the quality of examination results.

Professional skepticism is a questioning, alert, and critical attitude in carrying out the entire audit process (Rahayu and Gudono, 2016). Therefore, when an auditor has a high skepticism, he will always question everything that indicates the possibility of misstatement caused by errors or fraud. This research is in line with the research conducted by Quadackers and Wright (2009) which states that auditors with a high level of skepticism can detect fraud early from both the planning stage to the audit implementation stage. Fullerton and Cindy (2011) also said that internal auditors who have higher skepticism generally have a much greater desire to increase their search for information regarding fraud. As well as research conducted by Sofie and Nanda (2018) which states that professional skepticism has a positive effect on the ability of auditors to detect fraud.

The results of this study are also in accordance with the theory of attribution which states that a person's performance and behavior can be influenced by his personal abilities which come from his internal strengths. Internal factors possessed by an auditor are professional skepticism and emotional intelligence. When an auditor has a high level of professional skepticism and good emotional intelligence, it will affect the auditor's ability to detect fraud. This has proven that the internal factors in attribution theory have a very big influence on a person's ability. An auditor also needs motivation in order to work well. As explained by Maslow (1943) that when a person has met his basic needs, he will try to meet other needs such as social needs, appreciation, and self-actualization. This becomes a motivation for auditors to be able to work well so that they can meet other higher needs.

VIII. LIMITATIONS AND SUGGESTIONS

A. Research Limitations

This study has several limitations, so that the results obtained from this study are not optimal. The limitations are as follows.

1. There are three locations for distributing questionnaires in this study where the locations are different and have large distances, so it requires more time and money to spread and collect the questionnaires.
2. There were obstacles experienced in taking distributed questionnaires due to the Covid 19 pandemic situation that was happening around the world including Indonesia, so there were some questionnaires that did not return due to implementing the work from home system.

B. Suggestion

Based on the results of the above conclusions, some suggestions from the researcher can be submitted as follows.

1. For Practitioners

Based on the research results, it is recommended to increase self-efficacy and maintain a skeptical attitude in carrying out their duties and always maintain their emotional intelligence so that it can increase the auditor's ability to detect fraud.

2. The next researcher

Researchers who want to develop this research, it is recommended that if you want to do research similar to this research, you should add or consider other variables, and use different research methods such as qualitative research methods or mixed methods between qualitative and quantitative so as to complement the limitations of this study. As well as being able to consider the distance of the object of research with the place of residence, so as to minimize costs.

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