

# EFFECT OF COMPETENCE, WHISTLEBLOWER, AND PROBITY AUDIT ON THE DETECTION OF FRAUD IN THE PROCUREMENT OF GOODS/SERVICES

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**EFFECT OF COMPETENCE, WHISTLEBLOWER, AND PROBITY AUDIT ON  
THE DETECTION OF FRAUD IN THE PROCUREMENT OF GOODS/SERVICES WITH  
EMOTIONAL INTELLIGENCE AS A MODERATING VARIABLE**

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ARTICLE INFO	ABSTRACT
<p><b>Article history:</b></p> <p><b>Received</b> 31 January 2023</p> <p><b>Accepted</b> 18 April 2023</p> <p><b>Keywords:</b></p> <p>Competence; Whistleblower; Probity Audit; Detection of Fraud Komp.</p> <div data-bbox="235 877 483 1075" style="text-align: center;">  </div>	<p><b>Purpose:</b> The aim of this study is to examine the effect of competence, whistleblower, and probity audit on the detection of fraud in the procurement of goods and services, with emotional intelligence as a moderator..</p> <p><b>Theoretical framework:</b> The theory used in this study to derive hypotheses is based on the Agency Theory and Goal Setting Theory. Agency theory (Jensen and Meckling, 1976) describes a contract between owners and managers to manage and control company assets to maximize the owner's welfare. Goal Setting Theory (Locke and Latham, 2002) states that important factors that influence individual behavior can be seen in the efforts made by individuals to achieve a goal and individual commitment to that goal. In this theory, the auditor entrusted by the principal (the people) is considered capable and able to produce a higher quality audit and the auditor works in the interests of the principal, so the auditor is considered an agent of the principal. Government auditors represent the principal (the people) and have the task of supervising, evaluating, and examining program activities that have been implemented, especially the use of funds for the procurement of goods/services.</p> <p><b>Design/methodology/approach:</b> This research is correlational descriptive research. The population in this study were auditors at BPKP Representatives and inspectorate of south sulawesi province. There are 2 types of data used in this study, namely primary data and secondary data. The analytical model used to test the hypothesis is Moderated Regression Analysis (MRA).</p> <p><b>Findings:</b> The results of the study show that competency, whistleblower, and probity audit have an effect on the detection of fraud in the procurement of goods and services. In addition, emotional intelligence can moderate the influence of competence, whistleblowing, and probability audits on the detection of fraud in the procurement of goods and services.</p> <p><b>Research, Practical &amp; Social implications:</b> The results of this study can be a reference for further research regarding the determinants of fraud detection. This also has implications for the government to be able to consider the factors that exist in this study which are considered to have a good effect in increasing the detection of fraud in the process of procurement of goods/services to encourage the establishment of good governance government.</p>

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**Originality/value:** This research is very important to obtain a governance model in the agency tasked with conducting state financial audits.

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## EFEITO DA AUDITORIA DE COMPETÊNCIA, DENÚNCIA E PROBIDADE NA DETECÇÃO DE FRAUDE NA AQUISIÇÃO DE BENS/SERVIÇOS COM INTELIGÊNCIA EMOCIONAL COMO VARIÁVEL MODERADORA

### RESUMO

**Objetivo:** O objetivo deste estudo é examinar o efeito da auditoria de competência, denunciante e probidade na detecção de fraudes na aquisição de bens e serviços, tendo a inteligência emocional como moderadora.

**Referencial teórico:** A teoria utilizada neste estudo para derivar as hipóteses é baseada na Teoria da Agência e na Teoria do Estabelecimento de Metas. A teoria da agência (Jensen e Meckling, 1976) descreve um contrato entre proprietários e gerentes para administrar e controlar os ativos da empresa para maximizar o bem-estar do proprietário. A Teoria do Estabelecimento de Metas (Locke e Latham, 2002) afirma que fatores importantes que influenciam o comportamento individual podem ser vistos nos esforços feitos pelos indivíduos para atingir uma meta e no comprometimento individual com essa meta. Nessa teoria, o auditor encarregado pelo principal (o povo) é considerado capaz e capaz de produzir uma auditoria de maior qualidade e o auditor trabalha no interesse do principal, portanto, o auditor é considerado um agente do principal. Os auditores do governo representam o principal (o povo) e têm a função de supervisionar, avaliar e examinar as atividades do programa que foram implementadas, especialmente o uso de recursos para aquisição de bens/serviços.

**Desenho/metodologia/abordagem:** Esta pesquisa é uma pesquisa descritiva correlacional. A população deste estudo foram os auditores dos Representantes do BPKP e da Inspeção da Província de South Sulawesi. Existem 2 tipos de dados usados neste estudo, ou seja, dados primários e dados secundários. O modelo analítico utilizado para testar a hipótese é a Análise de Regressão Moderada (ARM).

**Resultados:** Os resultados do estudo mostram que a auditoria de competência, denúncia e probidade tem efeito na detecção de fraudes na aquisição de bens e serviços. Além disso, a inteligência emocional pode moderar a influência das auditorias de competência, denúncia e probabilidade na detecção de fraudes na aquisição de bens e serviços.

**Pesquisa, implicações práticas e sociais:** Os resultados deste estudo podem ser uma referência para pesquisas futuras sobre os determinantes da detecção de fraudes. Isso também tem implicações para que o governo possa considerar os fatores existentes neste estudo que são considerados de bom efeito no aumento da detecção de fraude no processo de aquisição de bens/serviços para incentivar o estabelecimento de boa governança governamental.

**Originalidade/valor:** Esta pesquisa é muito importante para obter um modelo de governança no órgão encarregado de realizar auditorias financeiras estaduais.

**Palavras-chave:** Competência, Denunciante, Auditoria de Probidade, Detecção de Fraude Komp.

## EFFECTO DE LA AUDITORÍA DE COMPETENCIAS, DENUNCIANTES Y PROBIDAD EN LA DETECCIÓN DE FRAUDE EN LA CONTRATACIÓN DE BIENES/SERVICIOS CON LA INTELIGENCIA EMOCIONAL COMO VARIABLE MODERADORA

### RESUMEN

**Propósito:** El objetivo de este estudio es examinar el efecto de la auditoría de competencia, denuncia y probidad en la detección de fraude en la contratación de bienes y servicios, con la inteligencia emocional como moderador.

**Marco teórico:** La teoría utilizada en este estudio para derivar hipótesis se basa en la Teoría de la Agencia y la Teoría del Establecimiento de Metas. La teoría de la agencia (Jensen y Meckling, 1976) describe un contrato entre propietarios y gerentes para administrar y controlar los activos de la empresa para maximizar el bienestar del propietario. La Teoría del Establecimiento de Metas (Locke y Latham, 2002) establece que los factores importantes que influyen en el comportamiento individual se pueden ver en los esfuerzos realizados por los individuos para lograr una meta y el compromiso individual con esa meta. En esta teoría, el auditor encomendado por el principal (las personas) se considera capaz y capaz de producir una auditoría de mayor calidad y el auditor trabaja en interés del principal, por lo que el auditor se considera un agente del principal. Los auditores gubernamentales representan al principal (el pueblo) y tienen la tarea de supervisar, evaluar y examinar las actividades del programa que se han implementado, especialmente el uso de fondos para la adquisición de bienes/servicios.

**Diseño/metodología/enfoque:** Esta investigación es una investigación descriptiva correlacional. La población de este estudio fueron los auditores de los representantes de BPKP y la inspección de la provincia de Sulawesi del Sur. Hay 2 tipos de datos utilizados en este estudio, a saber, datos primarios y datos secundarios. El modelo analítico utilizado para probar la hipótesis es el Análisis de Regresión Moderado (MRA).

**Hallazgos:** Los resultados del estudio muestran que la auditoría de competencia, denuncia y probidad tienen un efecto en la detección de fraude en la contratación de bienes y servicios. Además, la inteligencia emocional puede moderar la influencia de las auditorías de competencia, denuncia y probabilidad en la detección de fraudes en la contratación de bienes y servicios.

**Implicaciones de investigación, prácticas y sociales:** los resultados de este estudio pueden ser una referencia para futuras investigaciones sobre los determinantes de la detección del fraude. Esto también tiene implicaciones para que el gobierno pueda considerar los factores que existen en este estudio que se considera que tienen un buen efecto en el aumento de la detección de fraude en el proceso de adquisición de bienes/servicios para fomentar el establecimiento de un gobierno de buena gobernanza.

**Originalidad/valor:** Esta investigación es muy importante para obtener un modelo de gobernanza en la agencia encargada de realizar auditorías financieras estatales.

**Palabras clave:** Competencia, Denunciante, Auditoría de Probidad, Detección de Fraude Komp.

## INTRODUCTION

Procurement of goods/services is one of the company's financing activities that require large costs. Because it involves a relatively large amount of money, the opportunities for fraud are wide open. The complexity of the problem of fraud in the procurement of goods and services arises as a result of a large number of personnel involved, there is an interest from vendors (partners) so that they are still appointed as providers of goods/services so that in every activity of procuring goods/services there is a strong nuance of Corruption, Collusion, and Nepotism. This must be addressed immediately, because Corruption and special administration have negative consequences for all members and sectors of society, thus having a direct impact on the country's economy as an obstacle to economic development (Al-rubaye, M. F. E., 2022)

Public expectations are based on government auditors uncovering fraudulent tenders for the procurement of goods/services and dragging all parties involved in the tender implementation process. Yeni (2000) states that the increasing number of public demands regarding auditor professionalism indicates a large expectation gap. The auditor is responsible for detecting fraud, although there is no full guarantee that an auditor will be able to detect fraud that has occurred. The auditor must design the audit process to provide reasonable assurance that the detection of material errors, irregularities, and legal violations has been carried out (Karyono, 2013). In connection with the very large risks in the process of procuring goods and services, it is necessary to have the right efforts and strategies to prevent, detect and disclose fraud that is very likely to occur in the procurement of goods and services.

The government seeks to detect fraud in the implementation of goods/services procurement by involving government auditors. Aparat Pengawas Internal Pemerintah (APIP)

will oversee the process of procurement of goods/services starting from the planning stage to the tender implementation stage in the field. Auditors involved in detecting goods/services procurement fraud must meet the criteria of being competent in their field (De Angelo, 1981; Lowensohn et al., 2007), have a Whistleblower attitude so that the output produced is in favor of the people (principal) (Chiu, 2003), see Probity auditing the procurement of goods/services whether it refers to the principles of integrity (integrity), truth (uprightness), and honesty (honesty) (Detkova et al., 2018). In addition to these criteria, the auditor must have emotional intelligence (Emotional Intelligence) that can control emotions so that it affects their cognitive ability to deal with various client demands, easy to work with in an audit team so that they can carry out their duties properly and will affect the auditor's performance (Setiawan and Latrini, 2016).

Research on auditor competence conducted by DeAngelo (1981), where the probability of the auditor finding errors and irregularities in the audited financial statements is influenced by the auditor's technical ability (education, experience, and professionalism), independence, and the behavior of the auditor in carrying out the audit. Deis and Groux (1992) explained that the probability of finding a violation depends on the technical ability of the auditor and the probability of reporting a violation depends on the independence of the auditor. Other research on competence was conducted by Nugrahaningsih (2005), Ashton (1991) in Alim et al. (2007), Mayangsari (2003) in Alim et al. (2007), and Bonner (1990).

The Whistleblowing research conducted by Dworkin and Nera (1997) considers whistleblowing as a form of good citizenship, it must be encouraged and even rewarded. Other research on whistleblowing was conducted by Nadler and Sculman (2011), Knapp and Knapp (2001), Chiu (2003), Varelius (2009), and Bouville (2007).

A probity audit is issued by the government because it is based on the many cases of fraud related to the provision of goods and services. Some research on probability audits has been conducted by Detkova, Podkolzina, & Tkachenko (2018), and Ng & Ryan (2001) proving that a probability audit is an effective method for preventing and detecting fraud, and several other researchers have conducted the same research. regarding Probity audits namely Capalbo & Palumbo (2013), Doig (2018), Keerasuntonpong, Manowan, & Shutibhinyo (2019), Silva (2016), and Westhausen (2017).

Auditors must also have emotional intelligence because it is a factor that is as important as a combination of technical and analytical abilities to produce optimal performance (Meyer 2004). The auditor's ability to recognize one's feelings and the feelings of others such as clients,

motivate oneself, and manage emotions well in oneself and relationships with others (Goleman, 2005).

This study aims to analyze the effect of competence, Whistleblower, and Probity audits on the detection of goods/services procurement fraud with emotional intelligence as a moderator. The theory used in this study to derive hypotheses is based on Agency Theory and Goal Setting Theory. Agency theory (agency theory) from Jensen and Meckling (1976), namely an agreement between owners and managers to manage and control company assets to maximize the welfare of owners, and goal setting theory (Locke and Latham, 2002) states that the important factors that influence Individual behavior can be seen from the efforts made by individuals to achieve a goal and individual commitment to that goal. In this theory, the auditor entrusted by the principal (the people) is considered capable and able to produce a higher quality audit and the auditor works in the interests of the principal, so the auditor is considered an agent of the principal. And to achieve a quality audit, the integrity of the auditor is a very significant influential factor (Said Ahmed Hubais et al., 2023)

This research is expected to provide theoretical contribution in the development of auditing science for academics and practical Government Internal Oversight Apparatuses, additional information for researchers in the field of auditing about matters that influence auditors in detecting goods/services procurement fraud, and practical contribution to government auditors so they can improve their capabilities in an audit. The research is expected to be able to add references and encourage research and study on topics related to this problem in the future.

## RESEARCH METHODOLOGY

This research is correlational descriptive research. The sampling technique in this study used the census method, namely distributing questionnaires to all populations. Thus, the distribution of questionnaires was given to all auditors of BPKP representative and the inspectorate of South Sulawesi Province. The number of samples that filled out the questionnaire that could be processed was 101. The variables in this study consisted of: (a) independent variables including competence ( $X_1$ ), Whistleblower ( $X_2$ ), and Probity audit ( $X_3$ ); (b) Moderating variables: Emotional Intelligence ( $Z$ ); and (c) the dependent variable of Goods/Services Procurement Fraud ( $Y$ ). The operational definition and measurement of research variables can be seen in the table 1.

Table 1. Variable Operationalization

Variable	Concept	Indicator	Scale
Competence (X <sub>1</sub> )	Competence is professional expertise possessed by auditors as a result of formal education and participation in trainings, symposiums and seminars, De Angelo (1981), Bonner (1990) Hogarth (1991) Carcello (1992), Behn et al. (1997)	- Ability/skill - Training and seminars	ordinal
Whistleblower (X <sub>2</sub> )	The auditor reports, witnesses, knows that there is a crime/practice that is deviant and threatens the public interest, decides to disclose the deviation to the public if there are obstacles in disclosing the report (Varelius (2009 and James (1984))	- Accountability - Finding Fraud - Participation of all parties in the organization - Role for the benefit of society.	ordinal
Probity Audit (X <sub>3</sub> )	One way to add to the role and function of APIP when implementing observation activities is to conduct an audit during the goods/services procurement process (Detkova et al., 2018, Muh Syahru Ramadhan, Johan Arifin 2019, Probity Audit Guidelines PER-362/K/D4/2012)	- Indications of fraud in Requirements Planning - Indications of Fraud in Procurement Implementation - Vendor appointment - Red Flags of Cheating	ordinal
Emotional Intelligence (Z)	A person's ability to receive, evaluate, manage, and control the emotions of himself and others around him, emotion refers to the feeling of information about a relationship (Goleman (2005, )Anis Choiriah, (2013), Trihandiri (2005)	- Introduction - Careful and intelligent attitude in managing emotions - Motivation - Empathy - Social skills include the ability to handle emotions	ordinal
Goods/Service s Procurement Fraud (Y)	Actions that are intentionally carried out unfairly and harm other parties with the aim of gaining profit (Bawekes et al., 2018).	Fraudulent practice Potential Cheating Cheating Report	ordinal

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The analytical model used to test the hypothesis is Moderated Regression Analysis (MRA). This regression analysis was carried out with two stages of testing. The first stage is multiple regression which is carried out without any moderating variable. The second stage is the regression which is carried out with the interaction between moderating variable and independent variable to the dependent variable. Ghozali (2011) said that to test the regression with the moderating variable an interaction test is used which is a special application of multiple linear regression, the regression equation contains an element of interaction (multiplication of two or more independent variables).

The multiple regression formula for testing hypotheses 1 to 3 (Ghozali, 2011) is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4Z + \varepsilon \quad (1)$$

The moderation regression formula for testing hypotheses 4 to 6 (Ghozali, 2011) is as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3 + b_4Z + b_5\{X_1Z\} + b_6\{X_2Z\} + b_7\{X_3Z\} + \varepsilon$$

..... (2)

Information :

- Y : Goods/Services Procurement Fraud Variable
- a : constant
- b<sub>1</sub>, b<sub>2</sub>...b<sub>7</sub> : regression coefficient
- X<sub>1</sub> : Competence Variable
- X<sub>2</sub> : Whistleblower Variable
- X<sub>3</sub> : Probity audit Variable
- Z : Emotional Intelligence Variable

This study measures variables using a questionnaire instrument so before testing the hypothesis it is necessary to test the quality of the data obtained. This test aims to determine whether the instruments used are valid and reliable because the correctness of the processed data determines the quality of the research results.

1. Validity Test: The data validity test is measured by the construct validity approach and the Pearson product-moment correlation test technique between each indicator score and the total construct score. Data is declared valid if the r-count value is the value of the Corrected Item-Total Correlation > r-table at a significance of 0.05 (5%).
2. Reliability Test: Testing the reliability of the instrument can be done using Cronbach's alpha. The minimum requirement that is considered eligible is if Cronbach's alpha coefficient is 0.6. If the coefficient obtained is less than 0.6 then the research instrument is declared unreliable. Reliable instruments are not necessarily valid and valid instruments are not necessarily reliable, so instrument reliability is a requirement for testing instrument validity (Sugiyono, 2011).

Before carrying out regression testing, several assumptions must be met so that the data to be included in the regression model meets the requirements and requirements in regression, consisting of the normality test, multicollinearity test, heteroscedasticity test, and linearity test. The test aims to provide certainty that the regression equation obtained has estimation accuracy, is not biased, and is consistent. After all data quality tests and classical assumption tests have been carried out, hypothesis testing is carried out using the t-test and F-test.

## RESULTS AND DISCUSSION

### Data Description

The objects in this study are the Representative Office for Financial and Development Supervisory Agency (BPKP) and internal auditors for South Sulawesi Province. The reason the researchers chose these individual auditors in this study is that these individuals know a lot about practices that violate the code of ethics in government agencies starting with the Standard Operational Operations for the use of funds for the procurement of goods/services, for this reason, the auditor's abilities are expected to be able to reveal the facts in the procurement of goods/services. service.

The sample taken is a saturated sample which makes the entire population a sample. The sampling technique was carried out using the census method, namely distributing questionnaires to all populations. The total sample obtained was 101 respondents.

### Validity and Reliability Testing

This study uses a questionnaire as an instrument to obtain data from respondents. The measurement of each instrument uses an ordinal scale (Likert). The data that has been collected will be tested by testing the validity and reliability to ensure the quality of the data before being processed further. A validity test is used to measure the validity or validity of a questionnaire. A questionnaire is declared valid if the questions or statements on the questionnaire can reveal something that will be measured on the questionnaire. Testing the validity of using Pearson Correlation, namely by comparing the value of  $r$  count and  $r$  table.

Sugiyono (2010) argues that: "Research results are valid if there are similarities between the data collected and the data that occurs in the object under study. A valid instrument means that the measuring instrument used to obtain (measure) data is valid. Valid means that the instrument can be used to measure what should be measured.

Table 2 shows that the results of the validity test for the Competency variable obtained an  $r$ -count value that was greater than the  $r$ -table value. So, all items that have been tested have an  $r$ -count value above the  $r$ -table value of 0.197, it can be concluded that all statement items on the instrument are valid

Table 2. the results of the validity test for the Competency variable

Variable	Item	r-hitung	r-tabel	Description
Competence (X1)	X1.1	0,690	0,197	Valid
	X1.2	0,703	0,197	Valid
	X1.3	0,729	0,197	Valid
	X1.4	0,650	0,197	Valid
	X1.5	0,706	0,197	Valid
	X1.6	0,633	0,197	Valid
	X1.7	0,795	0,197	Valid
	X1.8	0,617	0,197	Valid

Source: Data Processed, 2023.

Table 2 shows that the results of the validity test for the Competency variable obtained an r-count value that was greater than the r-table value. So, all items that have been tested have an r-count value above the r-table value of 0.197, it can be concluded that all statement items on the instrument are valid.

Table 3 The Whistle Blower Validity Test Results

Variable	Item	r-hitung	r-tabel	Description
Whistleblower (X2)	X2.1	0,624	0,197	Valid
	X2.2	0,702	0,197	Valid
	X2.3	0,719	0,197	Valid
	X2.4	0,726	0,197	Valid
	X2.5	0,719	0,197	Valid

Source: Data Processed, 2023

Table 3 shows that the results of the second validity test for the whistle blower variable obtained an r-count value that was greater than the r-table value. So, all items that have been tested have an r-count value above the r-table value of 0.197, it can be concluded that all statement items on the instrument are valid.

Table 4 The Probity Audit Validity Test Results

Variable	Item	r-hitung	r-tabel	Description
Probity Audit (X3)	X3.1	0,738	0,197	Valid
	X3.2	0,619	0,197	Valid
	X3.3	0,789	0,197	Valid
	X3.4	0,720	0,197	Valid
	X3.5	0,683	0,197	Valid
	X3.6	0,671	0,197	Valid
	X3.7	0,662	0,197	Valid
	X3.8	0,679	0,197	Valid

Source: Data Processed, 2023.

Table 4 shows that the results of the validity test for the probability audit variable obtained an r-count value that is greater than the r-table value. So, all items that have been tested have an r-count value above the r-table value of 0.197, it can be concluded that all statement items on the instrument are valid.

Table 5 The Emotional Intelligence Validity Test Results

Variabel	Item	r-hitung	r-tabel	Keterangan
Emotional Intelligence (Z)	Z.1	0,645	0,197	Valid
	Z.2	0,623	0,197	Valid
	Z.3	0,627	0,197	Valid
	Z.4	0,644	0,197	Valid
	Z.5	0,604	0,197	Valid
	Z.6	0,569	0,197	Valid
	Z.7	0,655	0,197	Valid
	Z.8	0,565	0,197	Valid

Source: Data Processed, 2023.

Table 5 shows that the results of validity testing for the emotional intelligence variable obtained an r-count value that was greater than the r-table value. So, all items that have been tested have an r-count value above the r-table value of 0.197, it can be concluded that all statement items on the instrument are valid.

Table 6 The Goods/Services Procurement Fraud Validity Test Results

Variable	Item	r-hitung	r-tabel	Description
Goods/Services Procurement Fraud (Y)	Y.1	0,690	0,197	Valid
	Y.2	0,687	0,197	Valid
	Y.3	0,689	0,197	Valid
	Y.4	0,758	0,197	Valid
	Y.5	0,672	0,197	Valid
	Y.6	0,696	0,197	Valid

Source: Data Processed, 2023.

Table 6 shows that the results of the second validity test for the Goods Procurement Fraud variable obtained an r-count value that was greater than the r-table value. So, all items that have been tested have an r-count value above the r-table value of 0.197, it can be concluded that all statement items on the instrument are valid.

The reliability test is used to determine the extent to which the measurement results remain consistent if done twice or more for the same symptoms using the same measuring instrument. Reliability was measured by Cronbach's alpha ( $\alpha$ ) statistical test. According to Sugiyono (2016: 184) A variable is said to be reliable if it gives a Cronbach' alpha value  $> 0.60$ .

Table 7 Reliability Test Results

Variable	Coefficient Standard Alpha	Cronbach's Alpha	Description
Competence (X1)	0,60	0,846	Reliable
Whistleblower (X2)	0,60	0,735	Reliable
Probity Audit(X3)	0,60	0,848	Reliable
Emotional Intelligence (Z)	0,60	0,766	Reliable
Goods/Services Procurement Fraud (Y)	0,60	0,789	Reliable

Source: Data Processed, 2023.

Table 7 shows that the Cronbach's alpha value of all variables is greater than the standard alpha coefficient value of 0.60. This means that the instrument used in this study is reliable.

### Classical Assumption Test

The classical assumption test carried out consists of a normality test, multicollinearity test, heteroscedasticity test and linearity test. In this study statistical normality testing was carried out using the Kolmogorov Smirnov test. The results of the normality test as presented in table 8, obtained a Sig Kolmogorov Smirnov value of 0.112. This value fulfills the normality test requirements, that is, if the test results obtain a Sig value > 0.05, then it can be assumed that the data is normally distributed.

Tabel 8 Normality Test Results

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		101
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,15718761
Most Extreme Differences	Absolute	,080
	Positive	,058
	Negative	-,080
Test Statistic		,080
Asymp. Sig. (2-tailed)		,112 <sup>c</sup>

a. Test distribution is Normal.  
b. Calculated from data.  
c. Lilliefors Significance Correction.

Source: Data Processed, 2023.

Multicollinearity test was conducted to test whether or not there is a correlation between independent variables in the regression model. Multicollinearity test can be done by looking at the Variance Inflation Factor (VIF) and the tolerance value. If the VIF value  $\leq 10$  or the tolerance value  $\geq 0.1$  then Multicollinearity is free. Based on table 9, it can be seen that the tolerance value  $\geq 0.1$  and the VIF value  $\leq 10$ . Thus there is no multicollinearity for all independent variables in this research.

Table 9 Multicollinearity Test Results

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	X1	,158	6,342
	X2	,264	3,793
	X3	,156	6,401
	Z	,494	2,025

a. Dependent Variable: Y

Source: Data Processed, 2023

Heteroscedasticity test was performed by Glejser regression analysis. The heteroscedasticity test in table 10 shows that the t value of each variable is not significant or more than 0.05 ( $> 0.05$ ). This result means that there is no heteroscedasticity.

Table 10. Heteroscedasticity Test Results

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	,676	1,059		,638	,525
	X1	-,081	,062	-,324	-1,293	,199
	X2	,103	,079	,252	1,303	,196
	X3	,063	,060	,263	1,043	,299
	Z	-,041	,046	-,127	-,898	,371

a. Dependent Variable: Abs.Res

Source: Data Processed, 2023.

## Hypothesis Testing

### Multiple Regression Analysis Without Moderating Variable

The analytical method used to test the hypothesis in this study is Multiple Regression Analysis. The results of multiple regression testing can be seen in table 11.

Table 11 Multiple Regression Test Results Without Moderating Variable

Independent Variable	Coefficient	t	Sig.	Description
Constant	-0,708	-,453	,652	
Competence (X1)	0,237	2,581	,011	Significant
Whistleblower (X2)	0,408	3,495	,001	Significant
Probity Audit(X3)	0,184	2,063	,042	Significant
Emotional Intelligence (Z)	0,103	1,514	,133	Not Significant

$\alpha = 5\% = 0,05$   
 R square = 0,792  
 F = 91,518 sig. 0,000.

Source: Data Processed, 2023.

Based on the results of the regression test in table 11, a mathematical equation can be arranged as follows:

$$Y = -0,708 + 0,237X_1 + 0,408X_2 + 0,184X_3 + 0,103X_4 + \varepsilon \quad (3)$$

The equation shows that the constant value of the coefficients for all variables is negative. This indicates that the influence of competency, whistleblower, and probability audit variables is not directly proportional to the variable of goods procurement fraud detection.

- The results of testing the effect of competence on fraudulent procurement of goods/services show a path coefficient value of 0.237. The t value is 2.581 and a significance value of 0.011 which is smaller than 0.05. This result means that high competence will increase the detection of goods/services procurement fraud. So that the H1 hypothesis is accepted.
- The results of testing the influence of whistleblowers on fraudulent procurement of goods/services show a path coefficient value of 0.408. The t value is 3.495 and a significance value of 0.001 which is smaller than 0.05. This result means that a high number of whistleblowers will increase the detection of goods/services procurement fraud. So that the H2 hypothesis is accepted.
- The results of testing the influence of probity audits on fraudulent procurement of goods/services show a path coefficient value of 0.184. The t value was obtained at 2.063 and a significance value of 0.042 which is smaller than 0.05. This result means that a high probability audit will increase the detection of goods/services procurement fraud. So that the H3 hypothesis is accepted

The value of the F statistical test results in table 11 is 91.518 with a significance value of 0.000. It can be concluded that the independent variables jointly affect the dependent variable. While the value of the coefficient of determination R square in the test results above shows a value of 0.792 or 79.2%. These results indicate that the variable detection of fraud in the procurement of goods is affected by 79.2% by the variable competence, whistleblower and probity audit. The remaining 20.8% is influenced by other variables outside the independent variables examined in this study.

### Multiple Regression Analysis With Moderating Variable

The test results using Moderated Regression Analysis (MRA) with the variable emotional intelligence moderation (Z) can be seen in table 12.

Table 12 Interaction Test Results between Variable X1 with variable Z

Independent Variable	Coefficient	t	Sig.	Description
Constant	51,671	2,158	,033	
X1	-1,012	-1,331	,186	-
Z	-1,514	-1,959	,053	-
X1.Z	,052	2,131	,036	Significant

$\alpha = 5\% = 0,05$   
 R square = 0,749

Source: Data Processed, 2023.

Based on the data in table 12, the competency variable that interacts with emotional intelligence has a probability value of 0.036 below the standard significance value of 0.05. The coefficient for positive interaction is 52.671. These results indicate that emotional intelligence moderates the influence of competence on the detection of goods/services procurement fraud. So that the H4 hypothesis is accepted

Table 13 Interaction Test Results between Variable X2 with variable Z

Independent Variable	Coefficient	t	Sig.	Description
Constant	56,952	2,191	,031	
X2	-2,130	-1,615	,110	-
Z	-1,631	-1,936	,056	-
X2.Z	,097	2,276	,025	Significant

$\alpha = 5\% = 0,05$   
 R R square = 0,751

Source: Data Processed, 2023

Based on the data in the table 13, the whistleblower variable that interacts with emotional intelligence has a probability value of 0.025 below the standard significance value of 0.05 with a positive coefficient of 56.952. These results indicate that emotional intelligence moderates the influence of whistleblowers on the detection of goods/services procurement fraud. . So that the H5 hypothesis is accepted

Table 14 Interaction Test Results between Variable X1 with variable Z

Independent Variable	Coefficient	t	Sig.	Description
Constant	51,386	2,190	,031	
X3	-1,015	-1,363	,176	-
Z	-1,472	-1,940	,055	-
X3.Z	,051	2,136	,035	Significant

$\alpha = 5\% = 0,05$   
R R square = 0,743

Source: Data Processed, 2023

Based on the data in table 14, the probability audit variable that interacts with emotional intelligence has a significance value of 0.035 below the standard significance value of 0.05, with a positive coefficient of 51.386. These results indicate that emotional intelligence moderates the effect of probity audits on the detection of goods/services procurement fraud. . So that the H6 hypothesis is accepted

### The Influence of Competence on the Detection of Fraud in the Procurement of Goods/Services

The test results show that the proposed hypothesis is accepted. Thus the hypothesis which states that competence affects the detection of fraud in the procurement of goods/services can be proven. The higher a person's competence, the higher the detection of fraud in the procurement of goods/services in the scope of government. Knowledge of specific tasks can improve the performance of experienced auditors, even if only in the assessment of analytical risk (Bonner, 1990).

Audit quality is influenced by the auditor's knowledge (competence) as well as the auditor's independence or objectivity (De Angelo 1981). The government seeks to detect fraud in the implementation of goods/services procurement by involving government auditors. APIP will oversee the process of procurement of goods/services starting from the planning stage to the tender implementation stage in the field.

In agency theory and goal-setting theory where the people (principals) entrust auditor to oversee the procurement of goods/services. Auditor has the ability in the field of auditing so the principal hopes that Auditor can produce better audit quality. The BPKP audit, it refers to the statement of the first general standard of the 2007 SPKN that a collective audit must have adequate professional skills to carry out audit duties.

The results of this study are in line with some of the results of previous studies such as Hogarth (1991) who said that a good auditor's opinion will depend on the competency and audit procedures performed by the auditor. The auditor must use professional skills with care and due diligence in determining the type of examination to be performed and the standards to be applied to the examination, determining the scope of the examination, choosing a methodology, determining the type and amount of evidence to collect, or in selecting the tests and procedures to carry out the examination. Professional skill should also be applied in performing tests and procedures, and in evaluating and reporting inspection results. The results of Bonner's research (1990) show that competency/knowledge regarding specific tasks assists experienced auditors' performance through the components of selection and weighting of evidence only when assessing risk. Other research on competence was conducted by Carcello (1992), Behn et al. (1997), Widagdo et al. (2002) showed that skills/competencies affect client satisfaction.

### **The Influence of Whistleblowers on the Detection of Goods/Services Procurement Fraud**

The test results show that the proposed hypothesis is accepted. Thus the hypothesis which states that whistleblowers have an effect on the detection of fraud in the procurement of goods/services can be proven. Dworkin and Nera (1997) consider whistleblowing as a form of good citizenship, which must be encouraged and even rewarded.

In agency theory, the main characteristic of agency relationships lies in the contract of delegation of authority and responsibility from the principal (community) to the agent (auditor). Agency theory means that the auditor (agent) appointed to represent the public (the people) becomes a whistleblower overseeing, and evaluating programs and activities for the procurement of goods/services, where the auditor must have the courage to reveal facts or become a whistleblower to produce good audit quality. Jensen & Meckling (1976) defines an agency relationship as a contract in which one principal (principal) hires another person (agent) to perform some services for their benefit by delegating some decision-making authority to the agent.

Research conducted by Varelius (2009) shows that there is no significant relationship between whistleblowing as a moral problem and employee loyalty and the desire to protect the public interest. Keenan and Krueger (1992) also conducted a survey of 6500 executives and managers randomly showing different results as well, namely only fifty percent of managers found violations but considered the fraud that occurred normal and did not report it.

The results of research by Mustafa et al. (2012) showed that the seriousness of taking ethical actions has a significant relationship with the probability of becoming a whistleblower for public accountants in the future. Chiu's research (2003) found a positive relationship between ethical judgments about whistleblowing and intention to do whistleblowing. Finn and Lampe (1992) attempted to model the auditor's whistleblowing decision. The results of this study indicate that the auditor's ethical decisions and whistleblowing decisions are significantly related. The majority of auditors agree that certain actions are unethical, they are very reluctant to submit complaints to other people who do not share the same beliefs.

Meanwhile, the research results of James (1994) show that whistleblowers are not proven, because they will be transferred, assigned a lowered position and will not get a promotion. While Brown et al. (1995) said that the audit quality of the public sector is lower than that of the private sector, this is due to low litigation.

### **The Influence of Probity Audits on the Detection of Goods/Services Procurement Fraud**

The test results show that the proposed hypothesis is accepted. Thus the hypothesis that states that the probability audit has an effect on the detection of fraud in the procurement of goods/services can be proven. Probity audits have been implemented in Indonesia, especially in local governments since 2012, but there are still many frauds in the provision of goods and services.

In agency theory and goal-setting theory, the auditor as an agent of the people (principal) needs to instill a high commitment because commitment is an important element in the auditor's performance. The reason underlying the need for high commitment to each auditor's profession is the need for public trust in audit quality, and public trust in audit quality will increase if the auditor realizes a Probity audit that can meet all user needs.

A probity audit is issued by the government because it is based on the many cases of fraud related to the provision of goods and services. Research conducted by Detkova, Podkolzina, & Tkachenko (2018), Ng & Ryan (2001), and Ryan & Ng (2002) proves that a probability audit is an effective method for preventing and detecting fraud. This is following

research from Capalbo & Palumbo (2013), Doig (2018), Keerasuntonpong, Manowan, & Shutibhinyo (2019), Silva (2016), Muh Syahru Ramadhan, Johan Arifin (2019), and Westhausen (2017) which explains that probity audit is most effective in preventing and detecting fraud because it is carried out in real-time during the process of providing goods and services.

### **Effect of Moderation Emotional Intelligence on the Relationship Between Competence, Whistleblower, and Probability Audit on the Detection of Goods/Services Procurement Fraud**

The test results show that the proposed hypothesis is accepted. First, the H4 hypothesis, which states that emotional intelligence (Emotional Intelligence) can moderate the influence of competence on the detection of fraud in the procurement of goods/services can be proven. The positive value of the coefficient indicates that the moderating effect given is strengthening. Where the emotional intelligence possessed by a person can strengthen competence in carrying out audit assignments, especially in detecting fraud related to the procurement of goods/services. The ability to understand and manage emotions greatly increases our chances of success by quickly developing and it greatly influences the way people think about emotions and human behavior.

Second, the H5 hypothesis which states that emotional intelligence can moderate the influence of whistleblowers on the detection of goods/services procurement fraud can be proven. The positive value of the coefficient indicates that the moderating effect given is strengthening. Emotional intelligence is a person's ability to receive, evaluate, manage, and control the emotions of himself and those around him, emotion refers to feelings about information about a relationship. Whistleblowing as a moral problem with employee loyalty and the desire to protect the public interest. Thus, the emotional intelligence possessed by whistleblowers certainly strengthens their influence in uncovering and detecting fraud, especially in the case of procurement of goods/services within the scope of government.

Third, the H6 hypothesis which states that emotional intelligence can moderate the effect of probity audits on the detection of goods/services procurement fraud can be proven. The positive value of the coefficient indicates that the moderating effect given is strengthening. The probity audit was issued by the Indonesian government because it was based on the many fraud cases related to the supply of goods and services. Thus, disclosure of cases related to fraud in the procurement of goods/services must be proven. The high emotional intelligence of

auditors will strengthen the influence of probity audits on the detection of fraud in the procurement of goods/services.

Based on Goal setting theory which talks about the effect of setting goals, challenges, and feedback on performance. This theory departs from the intention to work towards a goal that is the main source of work motivation. That is, these goals tell workers what to do and how much effort to exert. The basic premise of Goal Setting Theory is that people's (employees) awareness of organizational goals will affect the achievement of these goals. Emotional intelligence becomes one of the supports supporting the achievement of one's goals and performance in carrying out assignments.

Goleman (2005) reveals the main factors of emotional intelligence such as self-awareness to social awareness. The ability to understand and manage emotions greatly increases our chances of success by quickly developing and it greatly influences the way people think about emotions and human behavior.

Fraud occurs due to pressure on the work environment and a weak internal control system, giving rise to opportunities for fraud to be committed (Guarnieri & Gomes, 2019; Nesti, 2014; Prabowo, 2013; Rendon & Rendon, 2016). Detection of fraud in the procurement of goods/services has its indicators for the auditor. This includes the variables used in this study. The auditor's emotional intelligence as a moderating variable in this study can be concluded that it is proven and strengthens the competence, whistleblower, and probity audit variables.

## CONCLUSION

Based on the results of hypothesis testing, the following conclusions can be drawn that Competence, whistleblowers, and Probity Audit has a positive effect on the detection of goods/services procurement fraud. This shows that the higher the competence, whistleblowers, and Probity Audit, the higher the level of detection of goods/services procurement fraud. And also, Emotional intelligence can strengthen the influence of competence, whistleblowers, and probability audits on the detection of goods/services procurement fraud.

The results of this study can have implications for the government to consider the factors that exist in this study which are considered to have a good effect in increasing the detection of fraud in the process of procuring goods/services. This is important because understanding these factors will help promote good governance. Understand the situation and conditions in the procurement process and be able to provide an overview for the government, especially local governments, in increasing the procurement of goods/services in a real and transparent manner.

Apart from that, the ability possessed by the auditor is very necessary, the importance of integrity and commitment in carrying out audit assignments will help achieve the government's goals in carrying out a transparent and accountable government.

This research was also conducted with some limitations. The limitations in question are that the sample in this study is limited to the Representative and Inspectorate Agency for Finance and Development of South Sulawesi Province. Different results may be obtained if the research is carried out in other areas. The research variables used in studying the detection of fraud in the procurement of goods/services are limited to three independent variables and one moderator so that the results provided may not fully describe the supporting indicators in carrying out audit assignments for an auditor, especially government internal auditors..

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# EFFECT OF COMPETENCE, WHISTLEBLOWER, AND PROBITY AUDIT ON THE DETECTION OF FRAUD IN THE PROCUREMENT OF GOODS/SERVICES

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