

The Effect of Whistleblowing and Professional Skepticism on Fraud Detection Audit with Fraud Audit Training as a Moderating Variable

Juliana Waromi¹, Agustinus Salle², Nelly A. Fonataba³
Cenderawasih University, Jayapura, Indonesia^{1,2,3}
Jl. Kamp Wolker Yabansai, Jayapura, Papua 99351
Corresponding Author: julianawaromi2gmail.com
ORCID ID:0000-0002-0183-3114

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ABSTRACT

Fraud detection was examined through a survey. Specifically, this research investigated the impact of whistleblowing and professional skepticism on fraud detection by using moderating variable fraud audit training. All of the respondents were auditors working for the Supreme Audit Institution Representative of Papua Province in Indonesia. Using a census sampling method. The data collection technique used an instrument through a questionnaire. A total of 40 auditors participated in this study. The application of moderated regression analysis (MRA) approach for data analysis. This study yields three key findings. Firstly, whistleblowing exerts a notable influence on fraud detection. Secondly, professional skepticism demonstrates a significant impact on fraud detection. Thirdly, the study reveals that fraud audit training does not act as a moderator in the relationship between professional skepticism and fraud detection. The implications of this results for internal and external audits of government enhance professional skepticism through fraud audit training and using whistleblowing information.

Keywords: Auditor Ability; Fraud Audit Training; Fraud Detection; Professional Skepticism; Whistleblowing

INTRODUCTION

The rapid development of technology and information tends to increase significant and massive fraud (Bowen et al., 2010). Fraud is an act intentionally committed by one or more persons to misuse the resources of an organization and misrepresent the facts for personal gain (ACFE, 2012). The typology of fraud committed in the last few years includes financial reporting fraudulent, misappropriation of assets, and corruption. The practice of fraud in all its forms is a serious economic and social problem and a concern of any private or public organization. Fraud is described as a chronic disease that affects all organizations and it is a serious threat and a worldwide concern due to the negative impact the losses caused. Surveys from Association of Certified Fraud Examiners show that fraud is something that is not only expensive but destroys the reputation, credibility, psychological and social of an individual, group of professions, organization, institution even a nation and country (ACFE, 2020; ACFE Indonesia, 2020; Djordjevic, & Đukić, 2016).

According to the findings of ACFE (2020), it was determined that the mean loss incurred due to fraudulent activities accounted for approximately 5% or \$3.6 billion of the overall annual corporate revenue. In Indonesia, ACFE Indonesia (2020) found that the average fraud losses rate of IDR 100 million on to IDR 1 billion per case. Both studies also show that public sector organizations such as government organizations are the most vulnerable to corruption. Ningtyas et al. (2019) stated that the rate of corruption in Indonesia during 2016 was 482 cases with a total of 1,101 suspects with a value of the state loss of IDR 1,47 trillion and the value of bribes of IDR 31 billion.

The various cases of fraud occurring in Indonesia. Papua Province is one of the regions that cannot be separated from these practices' fraud committed by elements within the government. BPK findings from 2016 of fraud and non-compliance include social assistance and spending management grants the fact that so many people continue to fall outside of the eligibility requirements for social assistance leads to a waste of Papua Province's regional funds. In the case of the Kemiri-Depapre road improvements, there was fraud in the procurement process, and there was abuse of power, specifically to benefit oneself, other people, and corporations thereby causing losses to the State (Salle et al., 2018). Fraud is more likely to occur when there are opportunities present. Increased opportunities heighten the likelihood of accounting fraud incidents (Munidewi et al., 2019).

Fraud is becoming more prevalent in many forms, which motivates auditors to become more adept at spotting it (Permana & Eftarina, 2020). It is the responsibility of auditors to identify fraud when it happens throughout their audit process (Anggriawan, 2014). However, this limits the auditors' ability to identify fraud because fraudsters conceal their activities (Kaplan et al., 2010). The auditors at BPK are faced with this difficulty. As a result, auditors' capacity to spot fraud must be continually enhanced. According to Singleton and Singleton (2010), internal and external auditors ought to adopt a fraudster's mindset. Additionally, the auditor has a knack for unconventional thinking. It is interesting to research the determinants of the auditor's ability to detect fraud. Some factors affecting the ability of auditors to detect fraud include whistleblowing information, professional auditor skepticism, and fraud audit training.

Audit standards require auditors to gather all information from a variety of valid and relevant sources as audit evidence, including whistleblowing information. Whistleblowing is one of the most effective strategies in the detection of fraud (Gao & Brink, 2017; National Committee for Governance Policy [KNKG], 2008; Miceli & Near, 1985).

Whistleblowing is a complaint by a member of an organization (whether active or non-functional) about illegal, immoral, or unlawful practices under the control of a senior member of the organization to a person or organization expected to take corrective action (Near & Miceli, 1985). Whistleblowing information comes from both internal and external organizations. In Indonesia, BPK received 555 reports of public complaints related to corruption crimes, or 35% in 2016. The Anti-Corruption Commission (KPK) reported in 2015 that the average public receives as many as 6,000 reports, although of those reports, only 1,020 reports, or 17%, indicate acts of corruption.

Whistleblowing information is valuable information for auditors, as a starting point for further investigation and obtaining additional evidence to support their findings. Follow-up to whistleblower reports can protect stakeholders from fraud losses. Whistleblowing information that comes from both internal and external parties if responded to and investigated proactively, then fraud can be prevented early to minimize losses (ACFE, 2022; Kaplan et al., 2020). BPK auditors may use whistleblowing reports from members of the organization or external parties as key information for auditors to conduct investigative audits and forensic audits (Panjaitan, 2018; Rahmayani et al., 2014). The decision to respond to and follow up on whistleblower reports through investigative and forensic audits is an act of elaborating whistler information to determine the presence of signs of fraud.

Whistleblowing can find fraud in some empirical researches (Dyck et al., 2010; Kroll, 2016). Whistleblowing is a major source of fraud disclosure (ACFE 2002–2022). The ACFE study in Indonesia in 2016–2019 is also in line with this finding that whistleblowing is an effective method to prevent and detect fraud. Previous research has empirically proven that whistleblowing affects an auditor's ability to detect fraud (Daurrohmah et al., 2021; Permana & Eftarina, 2020; Pramudyastuti et al., 2021; Yasa & Hag, 2023). While a study conducted by Pratama et al. (2019) found that the ability of the auditor to identify fraud was not affected by whistleblowing information. Although a different study by Sampepolan et al. (2023) found that whistleblowing did not affect the auditor's ability to detect fraud. The inconsistency of previous research results led to the need to re-examine the whistleblowing of fraud detection.

The next factor is professional auditor skepticism. Indonesian Institute of Public Accountants (IAPI, 2013) defines professional skepticism as a mindset that constantly challenges and carefully considers audit evidence. The auditor must make a critical assessment by questioning the evidence obtained during the examinations (Indonesia, The Audit Board, 2017). Auditors who have professional skepticism always want to obtain more important and more information than auditors who do not have professional skepticism. Audit skeptics refer to the attitude of always wanting to ask questions, paying attention to audit evidence, and indicating the possibility of presentation errors, either caused by recording errors or fraud.

In addition to following the established audit procedures, auditors must carry out the audit assignment with professional skepticism. This is because an auditor who has a skeptical attitude must not accept all explanations from the auditor. If the auditor does not apply professional skepticism, then the auditor is only able to indicate the misrepresentation of the financial statements caused by the confusion, not by the deficiency (Noviyanti, 2008). Fraudsters always rationalize fraud by hiding their actions. Professional skeptical can identify signs and behaviours of fraud both before and after audits are conducted.

Several previous studies have shown that professional skepticism has an influence on the ability of auditors to detect fraud (Afiani et al., 2019; Indriyani & Hakim, 2021; Mokoagouw et al., 2018). While research by Gudono (2016), Suryanto et al. (2017),

Said & Munandar (2018), and Ningtyas et al. (2019) concluded that professional skepticism has a negative impact on auditors' ability to detect fraud. It became necessary to reevaluate the professional skepticism of fraud detection due to the inconsistent findings of earlier study.

In addition to whistleblowing factors and professional auditor skepticism, the study also tested the fraud audit training factor against the auditor's ability to detect fraud. Fraud audit training is described by attribution theory as an external factor that affects the ability of auditors to detect fraud during audit execution. Training is a practice that aims to enhance one's abilities, proficiency, and agility in executing various tasks. Furthermore, it has been asserted that the purpose of audit training is to enhance the auditor's proficiency in performing audits (Putri et al., 2017). Fraud audit training is one way to be able to investigate and detect fraud in corporate financial statements. Fraud audit training is given to auditors so that they can understand how audits should be carried out when they are hired. A fraud audit training is an attempt to improve a person's professional skills in terms of knowledge and skills to detect fraud.

Auditors who initially had a low level of skepticism, after being trained showed an increase in some characteristics of skepticism (Fullerton & Durtschi, 2004) . Putri et al., (2017) shows that the amount of training an auditor has received, as determined by the number of hours of fraud audit training, affects their capacity to identify fraud. Gizta et al. (2019) stated that auditors that have received fraud audit training will have more experience and understanding, which will enable them to identify fraud more easily than untrained auditors.

A study on the impact of fraud audit training on the auditor's ability to detect fraud conducted by Dandi et al. (2017), Putri et al. (2017), and Gizta, et al. (2019) concluded that fraud auditing training had a positive impact on the ability of the auditor to detect fraud. While a study conducted by Pramudyastuti et al. (2021) concluded that fraud audit training has a negative impact on the auditor's capacity for fraud detection. The inconsistency of previous research results led to the need to re-examine the fraud audit training of fraud detection.

Study at the BPK Auditor Papua Province Representative of Indonesia. The existence of several fraud instances in Indonesia, particularly in Papua, has brought attention to the function of external auditors. Fraud has not been discovered by BPK auditors or external government auditors. Survey data from ACFE (2020) and ACFE Indonesia (2020) further corroborate this, indicating that fraud exposure by external auditors comes in fourth place when compared to whistleblower reports in the top row. It is important to consider the BPK as one of the parties involved in reducing corrupt practices. According to UUD 1945, the BPK is the only state organization with the authority to oversee the administration and responsibility of public funds. Therefore, the BPK role is crucial in ensuring that the handling of state finances is free from anomalies and unethical behavior.

LITERATURE REVIEW

Attribution Theory

The definition of attribution theory consists of many versions. This research using definition from Heider (1958). Fritz Heider invented the theory of attribution in 1958. The theory uses psychological concepts to explain or perceive the causes or reasons behind a person's behavior or actions, either individually or by others.

This theory explains that there is a process of attributing how an individual impresses other (Heider, 1958; Viera et al., 2021). Heider further argues that influence over others is constructed through two stages of the process. The first is behavioral observation to determine whether a behavior occurs intentionally or not, and the second is the grouping of behaviors driven by internal and external factors. This study adopts the attribution theory of the Heider version, which states that a person's behavior is influenced by two factors, namely internal or dispositional factors and an external or situational factor.

Dispositional attributions, also known as internal attributes, are the process of finding causes for behavior based on one's internal characteristics. In other words, when one tries to explain other people's behaviors, what is sought is an inherent internal attribute in them. Furthermore, situational attribution refers to the process of attributing actions to circumstances or events that are beyond an individual's control. When someone explains to others why they act in a certain way, that behavior is regarded as having an external attribution. According to the attribute theory, a person's conduct is the result of both external and internal forces. Internal factors are internal factors such as capacity or effort, whereas external factors are external ones that influence one's behavior (Robbins & Timothy, 2017)

Furthermore, this theory of attribution was also developed by Kelley (1967), known as the Theory of Covariation Models. Kelley's theoretical model describes a logical model to compare whether a particular behavior or action of an individual is associated with some traits of that person both internally and externally. This theory states that there is a cause and consequence for why others and themselves behave in a specific pattern. Kelley's model attribution theory affirms that when identifying the causes of behavior attributed by internal and external attributes it is necessary to consider three factors: consensus, specificity, and consistency. Consensus is conceived to the extent that others behave the same way in the same situation. Individuals are said to behave because of internal factors when their consensus is high, or vice versa. Uniqueness refers to the behavior of a person who has responded to different situations with the same behavior in the past. If individuals react the same way in different situations, then it is due to their low uniqueness, or vice versa. While consistency shows judgment of other people's behavior with the same response in every event or condition over time.

From the explanation of the attribution theory, it can be concluded that the observation of a person's behavior or actions is necessary to understand whether such behavior is influenced by internal or external attributes. This theory has evolved and is widely used in auditing research. The attribution theory can explain the variables used in studies, such as whistleblowing, professional auditor skepticism, and fraud audit training. These three factors are interrelated to describe the attitude and behavior of auditors when deciding to detect fraud when assigning audits. The present study utilizes the attribution theory to elucidate the impact of whistleblowing and fraud audit training on auditor's ability to detect fraud. Specifically, it posits that whistleblowing and audit training is perceived as an external attribution, whereas skeptical professionals are regarded as an internal attribution by auditors in the execution of their duties and responsibilities with respect to fraud detection.

Auditor's Ability to Detect Fraud

The ability of an auditor to detect fraud refers to the skills and knowledge an auditor possesses to identify indications or signs of fraud or fraud in the financial statements of an entity. Auditors must have various abilities or skills when performing auditing assignments, i.e., detecting fraud. The abilities or skills possessed by the auditor consist of technical skills, including auditing, information technology, and investigation skills. In addition, the auditor must also be able to work as a team with the capacity to accept the ideas, knowledge, and expertise of others by communicating and being open-minded, and the auditor should also be able to advise (Suryandari & Yuesti, 2017).

In addition, the auditors are also entrusted with possessing the capability to have an in-depth understanding of the business and industry of the entity they audit. This helps them identify areas that are vulnerable to fraud. Auditors must be able to conduct critical analysis of financial data and identify anomalies or unusual patterns that may indicate fraud. Auditors need to understand the internal control system of the organization to evaluate its effectiveness. Failure in this system can increase the risk of fraud.

Fraud can be detected during the audit process by finding signs, signals, and symptoms that indicate that there is fraud. Auditors should be aware that fraud detection is an unstructured task, so they should create alternative methods and obtain additional information from various sources (Umar et al., 2019). This is because each type of fraud has its own unique characteristics. Therefore, the auditor should improve his ability to understand fraud. One of the methods that can be used is to raise red flags. Red flags provide signals and indications of something unusual and require further investigation by the auditor (Umar et al., 2019).

Whistleblowing

Near and Miceli (1985) define whistleblowing as a complaint by members of an organization (active or retired) regarding illegal, immoral, or unauthorized practices under the control of superior members of that organization to persons or organizations that are expected to take corrective action. McLain and Keenan (1999) define whistleblowing as a complaint of fraud by a member of an active or retired organization regarding lapses in responsibilities and procedures established by an entity believed to be capable of stopping fraudulent acts. KNKG (2008) argues that whistleblowing is an act of disclosing violations or unlawful acts, unethical or immoral acts that can damage an organization.

Whistleblowing is considered an effective method in preventing and detecting fraud (Gao & Brink, 2017; Near & Miceli, 1985). Whistleblowing information is used as preliminary information to conduct investigative audits and forensic audits. So, Miceli et al. (2008) assert that whistleblowing information becomes effective when whistleblower reports or complaints are responded to through corrective actions from management. Organizations may react positively to whistleblower reports by conducting adequate investigations, correcting mistakes (if necessary), protecting whistleblowers against retaliation, or rewarding whistleblowers.

The fraudulent practices will be detected faster if every whistleblower complaint is actively investigated. Kaplan et al. (2011) insisted that any whistleblower report should be properly received and investigated seriously. The use of whistleblowing information from the outset is a precautionary step in the detection of indications of fraud. Conversely, if a report or complaint is ignored, fraud is not corrected, and a negative response or retaliation indicates that whistleblowing is not effective. There are two actions a whistleblower can take if his report is not responded to by the organization.

First, the whistleblower chooses to report externally rather than internally and secondly decides to report or remain silent. Thus fraud prevention and detection measures can fail and fraud will increase, massive dan poses a risk of loss for the organization in the future (Bowen et al., 2010; Miceli et al., 2008)

Professional Skepticism

IAPI (2013) in Audit Standards (SA 200) defines professional skepticism is an attitude during carrying out audit assignments, the auditor adopts an approach that involves constant questioning and assessment of the evidence acquired during an audit. Professional skepticism is an essential mindset that auditors adopt when carrying out audit assignments. This mindset involves consistently questioning and critically assessing the audit evidence or evaluating the adequacy and relevance of audit evidence. A high level of reward awaits auditors who consistently demonstrate professional judgment, skepticism, and ethical behavior (Wuryandini et al., 2022).

Professional skepticism is the readiness to hold off on making a decision until you have enough audit evidence (Hurtt, 2010). The understanding of the application of professional skepticism is contingent upon the attitudes that constitute it. It consists of the following six elements: autonomy, self-respect, interpersonal understanding, challenging one's own judgment, and desire for information (Hurtt, 2010). An auditor who applies professional skepticism can assist in obtaining information that will improve their understanding of the necessary accounting documentation.

Noviyanti (2008) states that an auditor who has curiosity or is skeptical when conducting audit assignments does not always receive explanations from the auditee without questioning rationality, evidence, and confirmation regarding the object that was audited. This means that auditors are obligated to possess professional skepticism when conducting audits, especially against the possibility of fraud, although such cheating does not necessarily occur (Hartan, 2016). This is because the higher the auditor's skepticism, the greater the auditor's ability to detect fraud, which is also increasingly guaranteed and reliable. According to Hartan (2016), a reviewer who approaches a situation with skepticism will not only ask the client for explanations but will also probe for reasons, proof, and confirmation regarding a specific protest.

The Audit Board of Indonesia (2017) said that auditor professionalism can be realized during the process of examination, prioritizing the principle of professional consideration. Not only that, enduring the examination, the auditor, as the examiner, does not consider that the parties involved were dishonest but assumes that the honesty of the parties concerned is not questionable again (Noviyanti, 2008). Therefore, a skeptical auditor will be more careful in making decisions by looking for additional evidence or information and using sufficient skeptical knowledge and experience to support his conclusion.

Hartan's (2016) research defines professional skepticism as the mental attitude that auditors adopt during the execution of audit procedures. It is defined by the consistent use of critical questioning and evaluation of audit evidence. Skeptical auditors exhibit a readiness to contemplate customers' arguments while also conducting thorough investigations to collect supplementary information, proof, and confirmation regarding specific issues. The lack of professional skepticism among auditors hinders their capacity to detect misleading claims arising from unintentional errors.

Fraud Audit Training

An auditor is the person accountable for evaluating the dependability of the financial and operational data of an organization. Hartan (2016) argues that auditors' ability to identify and verify fraud depends on their skill in clarifying inconsistencies in a company's

financial report. Auditors' ability to detect instances of fraud depends on their expertise and competence in evaluating and analyzing the existence of fraudulent activity. To improve the expertise and skills of auditors, fraud audit training is implemented. Fraud audit training is included in fraud detection training. Auditors need a variety of specific skills and intelligence to detect fraud when performing audit assignments. Enhancing audit skills through systematic, continuous, and rigorous audit training according to the level of auditors greatly contributes to improving auditors' ability to detect fraud.

Training is essential to enhance their auditing skills and sensitivity to indications of fraud. Auditors must have the ability to identify and evaluate audit threats, as well as review management risk assessments. They must also be able to correct how efficiently resources are used at the management level. Therefore, fraud audit training is essential to enhance audit capacity and increase their sensitivity to signs of fraud. This training aims to train auditors to identify fraud in the company's financial statements (Putri et al., 2017). Fullerton and Durtschi (2004), in their study, found that there were differences in responding to signs of cheating before and after attending cheating training. According to Fullerton and Durtschi (2004) internal auditors' capacity to identify fraud was temporarily impacted by training. A study conducted by Gudono (2016) found that investigative audit training and fraud audit training influenced the auditor's ability to detect fraud.

Hypothesis Development

Whistleblowing Effects on Auditor's Ability to Detect Fraud

Whistleblowing is an effective reporting medium used to prevent and detect fraud (ACFE, 2020). This medium can be used by anyone to report fraud that is encountered or observed in an organization (Near & Miceli, 1985). Near and Miceli (2016) stated that whistleblowing systems, if used effectively, can prevent and detect fraud so that losses can be minimized as soon as possible. Early detection systems encourage people to reconsider committing fraud (Wahyudi et al., 2019). Whistleblower information can help auditors detect fraud. Auditors can gain deeper insights, better identify risks, and strengthen the audit process.

Auditors attribute whistleblowing to an external factor that affects attitudes and behaviour. By issuing the Sarbanes-Oxley Act, which encourages employees of a company or organization to report a violation that has occurred within the organization without fear of the party. This implies that when a robust whistleblower mechanism is established, the auditor may handle fraud prevention and detection right away. BPK auditors can take advantage of whistleblowing information by collecting relevant and valid evidence of indications or occurrences of fraud from the outset. Previous studies have empirically proven that whistleblowing affects the auditor's attitude toward detecting fraud (Daurrohmah et al., 2021; Wahyudi et al., 2019; Permana & Eftarina, 2020; Pramudyastuti et al., 2021; Yasa & Hag, 2023). However, a study conducted by Sampepolan et al. (2023) found empirical evidence that whistleblowing did not affect the auditor's ability to detect financial fraud. Referring to the above statement, the hypothesis is formulated as follows.

H1: Whistleblowing has a significant impact on auditor's ability to detect fraud.

Professional Skepticism has a Significant Effect on Auditor's Ability to Detect Fraud

Professional skepticism describes the mindset of an auditor who, in addition to looking for proof to back up the anticipated result, critically assesses the data they have collected, taking possible fraud into account. Professional auditor skepticism is an unbelievable attitude, always questioning the audit evidence that an auditor should have.

When doing an audit assignment in the field, an auditor should exercise professional skepticism in addition to adhering to the audit processes outlined in the audit program.

Skeptical auditors seek out more information and challenge the veracity and significance of the material rather than simply glancing at it. The auditor can avoid becoming mired in preconceived notions or expectations by adopting this critical viewpoint. Additionally, it guarantees an impartial view of all aspects. So, it can be concluded that an auditor with low professional skepticism is unable to detect fraud, while an auditor with high professional skepticism is. A highly skeptical auditor will look for signs of unreasonable, inconsistent, or suspicious patterns in financial data. By conducting an in-depth analysis of the information provided, an auditor is more likely to find evidence or indications of fraud that may be overlooked by a less skeptical person.

Empirical studies conducted by Anggriawan (2014), Butar (2016), Said & Munandar (2018), Agustina et al. (2021), Subiyanto et al. (2022), and Irwanto (2023) have found conclusive evidence that professional skepticism has a significant impact on an auditor's capacity to identify instances of fraud. While some studies show different results, professional skepticism has no influence on the auditor's ability to detect fraud (Ningtyas et al., 2019; Piserah et al., 2022; Sanjaya, 2017). Although several previous studies have shown different results, it is in principle true that professional skepticism is an important element for auditors in detecting fraud when performing audit assignments. By effectively applying skepticism, auditors can improve the quality of their audits, ensure the reliability of financial information, and protect the interests of stakeholders. Considering the justification provided, the research's hypothesis is as follows.

H2: Professional skepticism affects the ability of auditor to detect fraud.

Audit Training Fraud Moderation Relationship Skepticism Professional Auditors and Auditor's Ability to Detect Fraud

Fraud can result in financial losses, reputational damage, and even corporate survival. Therefore, it is essential for an auditor to understand in depth the methods, techniques, and strategies that are useful to find indications of fraud. Training is essential to improving the auditor's skills and sensitivity to indications. Training also helps auditors understand the internal controls of the entity so that they can carry out assessments and tests related to the internal control system applied by the company (Fatimah & Pramudyastuti, 2022). Auditors should be trained on fraud detection because it helps them understand the technical changes in the way fraud is done and the environment in which fraud can occur.

Fraud audit training is an important part of preparing an auditor to face the difficult challenge of finding possible fraud within an organization. The fraud audit training aims to enhance the professional ability of auditors in understanding the knowledge and skills necessary to detect fraud when they are employed (Sanjaya, 2017). Sudarmo and Tuwun, (2007) stated that fraud audit training aims to enable auditors to implement investigative techniques thoroughly within the organization. The increasing number of fraud audit training programs that the auditor follows will affect his ability to carry out detection.

The more auditors take the training, the more they understand the field of audit so that they have no difficulty finding fraud, increasing their responsibility to find fraud (Sanjaya, 2017). Fraud audit training also facilitates auditors in raising professional skepticism. Auditors who are initially less skeptical, after being trained, show an increase in some aspects of skepticism (Fullerton & Durtschi, 2004). This means that auditors who participate in the fraud audit training will have more ability to detect and reveal fraud than

otherwise This is in line with the findings of a study by Dandi et al. (2017), which affirmed that auditors who received training and feedback on fraud detection showed a higher level of skepticism and knowledge about fraud and were able to detect fraud. Fullerton and Durtschi (2004), discovered that training had a short-term effect on internal auditors' ability to detect fraud. Based on this, training on fraud audits with increasing frequency will increase skepticism and the auditor's ability to detect fraud.

Study conducted by Sofyan et al. (2015), Dandi et al. (2017), and Putri et al. (2017) found that fraud audit training increases or strengthens professional skepticism about fraud detection. Thus, it can be concluded that the more fraud audit training there is, the more skepticism there is towards fraud prevention and detection. Based on the discussion of the theory and the results of previous research, the formulation of the following hypothesis.

H3: Fraud Audit Training Strengthens the Influence of Professional Skepticism Toward Auditor's Ability to Detect Fraud

RESEARCH METHOD

This study is classified as quantitative research. Questionnaires with statements about professional skepticism, fraud audit training, whistleblowing, and fraud detection are distributed to collect data. These research instruments, which are statement items, were adopted from earlier studies. Validity and reliability tests were carried out before any additional data analysis to make sure the statements could measure the things they were supposed to measure. The population of this study includes all auditors working the population for this study comprises all auditors employed at the Audit Board of the Republic of Indonesia, namely those working in the Representative Papua Province. The method employed to select respondents for this study was the census sampling method. The data analysis for this study was conducted using the Moderated Regression Analysis (MRA) technique, which was facilitated through the utilization of the SPSS 25 software. Ghozali (2018) stated that multiple regression analysis is a specialized method of analyzing regression equations that focuses on the interaction between two or more independent variables. The regression equation is presented below.

$$FD = \alpha + \beta_1WB + \beta_2PS + \beta_3PS*FAT + e$$

Where: FP: Fraud Prevention; FAT: Fraud Audit Training; PS = Professional Skepticism.

RESULTS

Only 40 out of the total questionnaires have been returned, resulting in a total of 150 pieces that can be utilized for analysis within this study. The male respondents accounted for 24 individuals, representing 60% of the sample, whereas the remaining 16 participants (40%) were female. 62% of the sample had one to three years of professional experience, while most respondents (77.5%) were between the ages of 25 and 31. Additionally, it was observed that 90% of the respondents had pursued undergraduate education (S1). After the reliability and validation tests were successfully completed (see Table 1).

Table 1. Result of Validity and Reliability Tests

Variable	Cronbach Alpha	KMO	Requirements
Whistleblowing	0,881	0,761	Valid and reliable
Professional Skepticism	0,843	0.800	Valid and reliable
Fraud Detection	0.903	0,768	Valid and reliable

Sources: Primer Data Process, 2023

A questionnaire can be deemed credible if its Cronbach alpha coefficient exceeds 0.6. To examine the theory, a multiple regression analysis was performed (refer to Table 2). According to Table 2, the value of R was 0.827, indicating a significant relationship or influence between the independent variables and moderating variables that were examined in relation to the dependent variable (fraud detection). The modified R2 value of 0.647 indicates that the combination of the independent variable and moderating variables explains 64.7% of the variation in the dependent variable, with the remaining 35.3% unexplained. This can be attributed to other variables that are not included in the current research model. The value of F was 18.889 and significant at p-value 0.000 so it can be concluded that the overall equation regression model was statistically significant in explaining the fraud detection.

Table 2. Testing results of Moderated Regression Analysis (MRA)

Model	Unstandardized Coefficients		Standardized Coefficients		
	Beta	Std. Error	Beta	T	Sig
Constanta	22.215	5.550		4.002	.000
WB	.715	.161	.617	4.444	.000
SP	.478	.223	.317	2.144	.039
FAT*SP	1.068	.042	-.249	-1.631	.112
Adjusted R ²	.647				
F	18.889				.000

Sources: Primer Data Process, 2023

Significant level: * p < 0.10, ** p < 0.05, ***p < 0.01

Hypothesis 1: Whistleblowing has Significant Impact on Fraud Detection

Table 2 shows the results of testing the whistleblowing variable represented by the value $df = 39$ with number $t >$ table value t ($4.444 > 2.426$) and the significance level of $\alpha = 0.01\%$ ($sig\ 0.000 < 0.01$). The statistical test results show that the value of the t-account is larger than the t-table with a probability level less than 0.01, so the whistleblowing variable has a significant impact on fraud detection. Thus, hypothesis one (1) is accepted.

Hypothesis 2: Skepticism Professional has Significant Effect on Fraud Detection

Table 2 shows the results of testing the professional skepticism variable which is indicated by the value $df = 39$ with a t-count $>$ t-table value ($2,147 > 1,685$) and a significance level of $\alpha = 0.05\%$ ($sig\ 0.039 < 0.05$). The statistical test results show that the t-count value is greater than the t-table with a probability level of smaller than 0.05, so the professional skepticism variable has a significant effect on condition detection. Thus, the second hypothesis (2) is accepted.

Hypothesis 3: Fraud Audit Training Strengthens the Influence of Skepticism Professional on Fraud Detection

Table 2 shows the results of testing the fraud training audit variable as a moderating variable which is indicated by the value $df = 39$ with a calculated t-value $<$ t-table ($-1.631 < 1.685$) and a significance level at $\alpha = 0.10\%$ ($sig\ 0.112 > 0.10$). The statistical test results show that the t-count value is smaller than the t-table with a probability level

greater than 0.10 thus indicating that the presence of the audit variable weakens the association between skepticism professional and incident detection. Consequently, the third hypothesis (3) is rejected.

DISCUSSION

The results of this research consist of three findings. Firstly, statistically showing that whistleblowing has a significant effect on auditor's ability to detect fraud. Whistleblowing information as ex ante information for auditors if responded to and followed up to obtain relevant evidence as a measure to prevent and detect fraud. Whistleblowing reports should serve as the basis for auditors' subsequent investigations so they can gather proof to back up their findings. Whistleblowing can play a supporting role as evidence in the audit process. Although information received from whistleblowers cannot always be considered final and legitimate evidence, it can be the basis for further investigation.

Auditors can use information from whistleblowers as a starting point to direct further scrutiny of suspicious transactions or policies. Therefore, whistleblowing can be an impetus for auditors to conduct further checks and obtain more concrete evidence related to potential fraud. Whistleblowing is an essential instrument for auditors to identify fraudulent activity and protect investors from financial damage. In addition, whistleblowing can also strengthen the process of risk identification by auditors. With reports from whistleblowers, auditors can more easily identify areas within the organization that have a higher potential risk of fraud. This allows auditors to design more focused and efficient examinations, with an emphasis on areas indicated as potentially high-risk by whistleblowers.

The findings of the research confirm attribution theory that external factors in this study whistleblowing influence auditors in detecting fraud. The results of this study consistent a survey conducted by (ACFE 2020-AFCE, 2002) and ACFE Indonesia (2019) that whistleblowing as an effective method in preventing and detecting fraud.

BPK auditors can use whistleblowing reports through the act of responding and following up on these reports will facilitate early detection of fraud. The results of this study are also in line with previous studies which stated that whistleblowing has an effect in detecting fraud (Permana & Eftarina, 2020) which revealed that whistleblowing plays a role in disclosing fraud cases so that there is an increase in the effectiveness of auditor examinations.

Secondly, both statistical results prove that auditors' professional skepticism has a significant impact on fraud detection. The results of this study confirm the attribution theory that the internal factor of professional skepticism of the Papua Province BPK auditor improves the ability of BPK auditors to detect fraud. These results prove that in carrying out the audit assignment, BPK auditors do not only perform conventional audits or routine audits. BPK auditors need to use the attitude of professional skepticism, which is one of the important parts of the investigative audit where such audits are carried out to detect fraud. The higher the professional skepticism of auditors, the higher the curiosity in detecting fraud. Hartan (2016) that a reviewer with a skeptical attitude will not just receive clarifications from the client, but will ask questions to obtain justification, evidence, and affirmation related to a particular protest.

Based on the characteristics of respondents, the average age and working time of the auditor or respondent in this study are 25–30 years, with working time ranging from 1-3 years. A young auditor tends to be more careful with his employees; they think the audit work is a new experience that has a lot of risks. So naturally, a skeptical attitude will

appear in every audit task done, unlike an auditor who has a fairly long working time or more than seven years and tends to relax because they have frequently skipped the examination or already have a fair amount of experience.

The findings of this study also show that a professional auditor will always question every evidence and information received and not be arbitrarily managed without relevant supporting evidence. A study conducted by Agustina et al. (2021) shows that the auditor's ability to detect fraud is due to the high professional skepticism of BPK auditors in Papua Province. Current research results are in line with the study conducted by Said & Munandar (2018); Subiyanto et al. (2022) who found that auditors' professional skepticism influence on the auditor's ability to detect fraud.

The third result proves that fraud audit training as a variable moderation does not strengthen the link between professional skepticism and fraud detection. This result does not support the attribution theory that external factors i.e., fraud audit training can increase the professional skepticism of auditors in detecting fraud. It can also be influenced by the characteristics of respondents who show that the average length of work auditors between 1-3 years so that even though they attend fraud audit training not yet maximally so that it has no impact in increasing auditor skepticism when performing audit assignments.

In addition, the ability to be professionally skeptical is essential to avoiding the inclination to accept information without additional inquiry or questioning. Regrettably, professional skepticism is frequently misinterpreted in training programs as a cynical attitude toward the client, which can harm the positive working relationship between the auditor and the client. As a result, training frequently places insufficient emphasis on cultivating the critical thinking and investigation skills required to identify possible fraud. The training attended by auditors is not always in accordance with the practice when carrying out audits; in other words, the training followed by auditors is not adjusted to the level of their position and needs. not tailored to the auditor's level of position or needs required by the auditor. This causes the training attended by auditors to be ineffective and will have an impact on the results of the auditor's performance.

The present study's findings are consistent with research conducted by Sanjaya (2017) and Afiani et al. (2019), which reported that fraud audit training did not enhance auditors' professional skepticism regarding fraud detection. On the contrary, these results are inconsistent with the results of research conducted by Fullerton and Durtschi (2004) and Gizta et al. (2019) that increasing the amount of training will increase the skepticism of professional auditors.

CONCLUSION

This study was conducted to explain attribution theory in the audit context by empirically examining whistleblowing and skepticism professionals in fraud detection. Furthermore, it was also examined whether fraud audit training moderated the impact of skepticism in detecting fraud. The results of this study include three findings. First, whistleblowing has a significant impact on fraud detection. Second, professional skepticism has a significant impact on fraud detection. Third, it shows that fraud audit training does not moderate the relationship between skepticism professionals and fraud detection.

The findings of this study hold significant implications for both internal and external government audits. Firstly, the emphasis on enhancing professional skepticism through fraud audit training suggests that government auditing bodies should prioritize the development and refinement of training programs aimed at fostering a culture of

skepticism among auditors. This could involve implementing specialized training modules that focus on cultivating critical thinking skills, encouraging thorough examination of evidence, and promoting a healthy level of skepticism towards financial statements and reporting practices.

Furthermore, the utilization of whistleblowing information emerges as a valuable tool in enhancing fraud detection within government audits. Government auditing bodies should establish robust mechanisms for whistleblowers to report suspected fraudulent activities confidently and anonymously. Additionally, auditors should be trained to effectively assess and incorporate whistleblowing information into their audit procedures, enabling them to proactively identify and investigate potential instances of fraud.

LIMITATION

A limitation of this study is the tendency for selection bias to appear. The respondents or auditors participating in this survey differ in gender, audit experience, seniority, auditor position, and educational level, which affects the fraud detection of auditors. For future research, the influence of the variables gender, audit experience, length of employment, auditor position, and educational level could be examined. This study only examined auditors' individual perceptions, even though auditors performing audit engagements do so as a team. Additionally, future research could examine auditors' perceptions as an audit team. Current research uses the survey method; future research will use the experimental method.

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DECLARATION OF CONFLICTING INTERESTS

The authors declared no potential conflicts of interest.

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