

The Influence Of The Internal Control System And Professional Skepticism On Fraud Prevention In Luwu Raya

Ika Mustika¹, Antong², Sofyan Syamsuddin³

¹Departement of Accounting, Muhammadiyah University of Palopo, 91922, Indonesia

²Departement of Accounting, Muhammadiyah University of Palopo, 91922, Indonesia

³Departement of Accounting, Muhammadiyah University of Palopo, 91922, Indonesia

Corresponding Author Email: 201130022@student.umpalopo.ac.id

Abstract

This research aims to examine the influence of the internal control system and professional skepticism on fraud prevention in Luwu Raya. The research method used is a quantitative research approach. The population in this study is all government inspectorate auditors in Greater Luwu consisting of Luwu Regency, Palopo City, North Luwu Regency and East Luwu Regency. The sampling technique used convenience sampling, so that the sample obtained in this study amounted to 73 respondents. The data used in this research is primary data collected through a questionnaire survey in physical form. The data analysis method uses multiple linear regression analysis with the help of SPSS 23 software. The results of this research show that the internal control system variable has a positive and significant influence on fraud prevention, while the professional skepticism variable has no influence on fraud prevention. Based on the results obtained in this research, it can provide implications in the development of science, namely as reference material for further research on topics related to this research, as well as implications for the inspectorate to pay more attention to the internal control system and increase the professional skepticism of auditors in order to prevent this from happening.

Keywords: Internal control system, professional skepticism, fraud prevention

1. Introduction

Fraud in Indonesian is called fraud. Fraud is an act and behavior of a person or group that has been planned in advance to manipulate or deceive related parties so that fraudsters gain profits, while other parties experience losses. In the scope of accounting, the concept of fraud is a deviation from the accounting procedures that should be applied in a Company/organization entity[1]

The term fraud is not yet widely known by the people of Indonesia. Society is narrowly more familiar with corruption as any form of misappropriation and abuse of office or power to obtain a person or group of people. Corruption is actually only one form of fraud practice, because fraud has a wider scope than corruption. In fact, fraud exists on almost every front of an organization, and can be perpetrated by anyone, even by anyone, even by a seemingly honest employee [2]

Fraud often occurs because of three things, firstly there is pressure to misappropriate one's position, secondly there is an opportunity that can be exploited to commit fraud, and there is justification for the action. In principle, fraud has three elements, namely an act that is against the law, carried out by people from inside or outside the organization, and carried out to obtain

personal or group benefits while other parties feel disadvantaged either directly or indirectly [3].

Fraud is increasingly common in various ways that continue to develop so that auditors have limitations in preventing fraud. The limitations that auditors have will cause gaps that often occur and it is hoped that auditors can provide confidence that no errors have occurred in the organization [4]. Fraud includes dishonesty that is even deliberate, errors in presentation, manipulation and display of facts that can harm other people and the organization[5].

Fraud does not only occur in the private sector, the public sector also has the potential to commit fraudulent acts and does not rule out the possibility for sector employees to commit fraud. In the private sector, fraud that often occurs is fraudulent financial reporting and misuse of assets. Meanwhile, in the government sector, the fraud that often occurs is corruption. In the government environment, fraud can be committed by internal or external parties related to government agencies. However, in general fraud can be committed by people within the government itself. This can happen because people in government understand and know the weaknesses that exist in government, so it is not difficult to commit fraud[6]

Efforts to prevent fraud will be more effective than carrying out repressive efforts. Prevention needs to be done to avoid greater losses and resulting in the agency's reputation being damaged. Apart from that, fraud that is not immediately handled and revealed due to slow handling will give perpetrators more opportunities to cover up their actions with other fraud [2] There are several factors that can prevent fraud, one of which is the internal control system. Internal control is part of a system used by management to regulate and direct each of its activities. Even though the design of the control structure in an organization is reliable, if unhealthy practices occur it will not function effectively to prevent fraud [7]

And the second factor, namely professional skepticism. Professional skepticism is a mind that always questions everything and is alert to conditions that identify the possibility of material misstatement whether caused by errors due to fraud in a personal or group environment. Professional skepticism consists of a questioning mind (a mindset that always wonders about something), suspension of judgment (delay in making decisions), search for knowledge, self-confidence and self-determination [8]

Several researchers have previously conducted research and stated that internal control systems and professional skepticism have an influence on fraud prevention. There are also researchers who state that it does not have a significant influence. The inconsistencies obtained from several previous researchers have led to a research gap. Research conducted by [1]and [9]states that the internal control system and professional skepticism have a positive and significant effect on fraud prevention.

This research is a reflection of previous research to deepen and review whether all independent variables have a significant effect on the dependent variable. So, this research needs to be developed because it discusses the deep meaning which is then implied by the habits of company parties in overcoming and dealing with problems that occur [10]. With research subjects at the Government Inspectorate in Luwu Raya. Based on the explanation above, researchers are interested in conducting research with the title "The Influence of Internal Control Systems and Professional Skepticism on Fraud Prevention in Luwu Raya". The aim of

this research is to determine the influence of the internal control system and professional skepticism on fraud prevention.

2. Methodology

This type of research is quantitative research so that it can measure the extent of the influence of the independent variable on the dependent variable. The internal control system variables (X1) and professional skepticism (X2) are the independent variables and the fraud prevention variable (Y) is the dependent variable. The population in this study were all auditors who were registered and worked at the government inspectorate in Luwu Raya. With the number of auditors in Luwu Regency as many as 14, Palopo City as many as 22, North Luwu Regency as many as 32 and East Luwu Regency as many as 26, so the number of samples obtained in this research was 73 people. The sampling technique used in this research is a convenience sampling technique, where the sampling technique is carried out with the availability of respondents who happen to be at the location. With the number of auditors in Luwu Regency as many as 14, Palopo City as many as 22, North Luwu Regency as many as 32 and East Luwu Regency as many as 26, so the number of samples obtained in this research was 73 people.

The data collection method in this research is primary data collected using a questionnaire, namely distributing questionnaires to auditors at the Luwu Raya inspectorate in physical form. This questionnaire contains questions/statements regarding the problems in it and each respondent is even asked for their opinion about these questions. After the questionnaire has been completed, the questionnaire is collected and then tested for correctness using the SPSS 23 program [11]

Attribution Theory

Attribution theory is a theory developed by Fritz Heider which explains a person's behavior. Attribution theory explains that behavior is related to an individual's attitudes and characteristics, so it can be said that just looking at his behavior you can know that person's attitude or character and can also predict a person's behavior in facing any situation [12] This theory was used to develop an explanation of the ways in which we judge individuals differently depending on the meaning associated with certain behaviors. This theory suggests that when observing the behavior of an individual, we attempt to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be within an individual's personal control [13]

Fraud Prevention

Fraud prevention is an integrated effort carried out to suppress the occurrence of factors that trigger fraud, namely reducing opportunities that give rise to opportunities to commit fraud, reducing pressure on employees to be able to fulfill their needs and eliminating reasons to justify or rationalize fraud committed. Fraud prevention efforts will provide large savings because the costs of detection, investigation and judicial processes can be reduced or even eliminated [14]

Fraud can be prevented if the implementation of the accounting system is effective and can identify various variations or forms of deviation that occur in standard practices. All employees and management must be alert to the emergence of general signs that fraud may occur. Examples include conversations but the reasons are illogical, employee lifestyles or

styles that are not in accordance with their abilities, multiple tasks such as approving and processing a form of transaction for someone, officials and employees who involve themselves in routine work processes such as procurement, ordering and receiving goods, purchasing, conspiring to obtain work tenders by sending fake invoices, using partners' money for personal needs and changing unauthorized data on work systems and procedures.

Internal Control System

An internal control system is an action or activity carried out by management to ensure the achievement of organizational goals and objectives, with effective internal control it is hoped that it will be able to achieve organizational goals. So it can be said that effective internal control will prevent fraud in the organization. The internal control system is also an effective control tool in the organization to predict consequences or deviations that may occur in various activities carried out [15]

Internal control has an important role in an organization in an effort to minimize the occurrence of fraud. Internal control system components, including the control environment, risk assessment, control activities, information and communication, and monitoring activities are important indicators that provide certainty about the effectiveness of internal control. The internal control system plays an important role in preventing fraud and is even very important to research and is still a relevant study material because the organizational environment is experiencing changes, therefore the internal control system must also be evaluated and analyzed whether it is still relevant and able to face challenges and changes in the organizational environment [16]

The existence of environmental control is one element of corporate sustainability and makes companies increasingly aware of the importance of the environment. In every environmental problem that occurs, one of the parties to blame is the company. The company's industrial activities are blamed as the main cause of various environmental problems, due to lack of attention by internal parties to the environment, resulting in problems, especially regarding fraud [17]

The results of research conducted by [18] state that the internal control system has a significant positive effect on fraud prevention, the same thing was found by [14], namely that the internal control system has a positive effect on fraud. significant to fraud prevention. However, in contrast, researchers [9] stated that the internal control system has a negative effect on fraud detection. Based on these findings, the hypothesis of this research is:

H1. The internal control system influences fraud prevention

Professional Skepticism

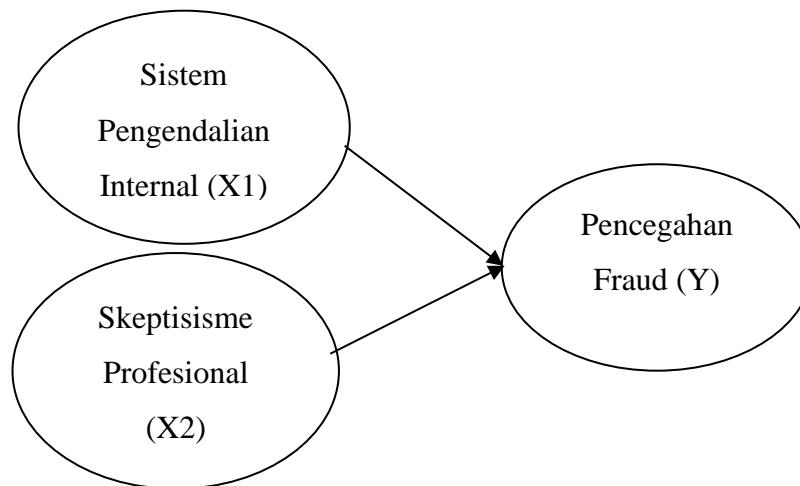
Skepticism is a critical attitude in assessing the reliability of the evidence obtained, so that in carrying out the audit process an auditor must have high enough confidence in the evidence he has obtained and also consider the adequacy and suitability of the evidence obtained. Low auditor skepticism will cause the auditor to be unable to prevent fraud because the auditor simply believes in the assertions provided by management without having supporting evidence for the assertion. If the auditor's professional skepticism is high, the possibility of fraud is smaller. Or conversely, if the auditor's skeptical attitude is low, the possibility of preventing fraud will be higher [4]

Auditors who have a skeptical attitude must be more careful in making decisions and providing their opinions. An auditor who has a skeptical attitude must also be more careful in looking for information related to existing problems and must even look for additional evidence to ensure that the audited financial statements are free from errors and any fraud. Some auditors' professional skepticism is undetectable and even difficult for internal audit to detect, so professional auditors are needed to improve their auditing skills. Auditors must be more careful in analyzing financial reports. Due to failure to detect fraud, it is caused by a lack of professionalism and inability to carry out their duties [1]

In research [19] professional skepticism has a significant positive effect on the auditor's ability to detect fraud. This is supported by research [20] professional skepticism has a significant effect on the ability to detect regional losses. This is also different from research [21], namely that auditor skepticism has no effect on fraud detection. Based on the findings above, the hypothesis for this research is:

H2. Professional skepticism influences fraud prevention

Framework of thinking



3. Result and Discussion

3.1 Result

Classic assumption test

1. Normality Test

The normality test aims to determine whether the residual value is normally distributed or not with a sig value > 0.05, so the residual distribution is normal.

Table 1. Normality Test Results

		Unstandardized Residual
N		73
Normal Parameters ^{a,b}	Mean	0,0000000
	Std. Deviation	2,44162381
	Absolute	0,064

Most Extreme Differences	Positive	0,064
	Negative	-0,049
Test Statistic		0,064
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Based on the normality test results above, the value of Asymp. Sig. (2-tailed) namely 0.200. The value obtained is greater than the normality test requirement, namely 0.05, so it can be concluded that this data is normally distributed.

2. Multicollinearity Test

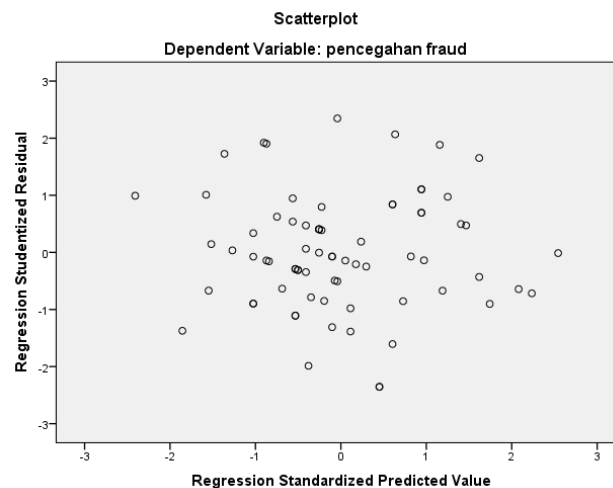
The Multicollinearity Test aims to show whether there is a relationship between the independent variables. To be able to see whether the variables are correlated or not, you can see the VIF and Tolerance values, where if the VIF value is < 10 and the tolerance value is > 0.1 , then multicollinearity does not occur.

Table 2. Multicollinearity Test Results

Variable	Collinearity Statistics		Description
	VIF	Tolerance	
internal control system (X1)	0,994	1,059	There is no multicollinearity
professional skepticism (X2)	0,994	1.059	There is no multicollinearity

Based on the test results above, it shows that there is no multicollinearity, because the value obtained for each variable is such as the internal control system (X1) with a tolerance value of $0.944 > 0.1$ and a VIF value of $1.059 < 10$. Then the professional skepticism variable (X2) obtained a tolerance value of $0.944 > 0.1$ and VIF value 1.059. So from the results of the two independent variables, it can be concluded that there is no multicollinearity.

3. Heteroscedasticity Test



Source: Primary data processed, (2024)

Figure 2. Heteroscedasticity Test Results

Based on the results of the heteroscedasticity test in Figure 2, it shows that the points are distributed randomly on the Y axis above or below the number 0, and no particular pattern is even formed in the data distribution. So it can be concluded that heteroscedasticity did not occur in this study.

Multiple Linear Regression Test

1. Multiple Linear Regression

Table 3. Multiple Linear Regression Test Results

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	10,280	3,925		2,619	0,011
	internal control system (X1)	0,365	0,124	0,331	2,939	0,004
	professional skepticism (X2)	0,166	0,112	0,167	1,481	0,143

Based on the test results in the table above, the regression equation is obtained, namely:
 $Y = 10.280 + 0.365 + 0.166 + e$

Based on the regression equation, it can be interpreted as follows:

1. Obtained a constant value of 10.280, indicating that if the independent variable (internal control system and professional skepticism) is constant with a value of 0 then fraud prevention is 10.280.
2. The coefficient value of the internal control system variable (X1) is 0.365, which means that if the internal control system increases by 1 point, fraud prevention increases by 0.370. Vice versa, if the internal control system decreases by 1 point, fraud prevention decreases by 0.365.
3. The coefficient value of the professional skepticism variable (X2) is 0.166, which means that if professional skepticism increases by 1 point, fraud prevention will increase by 0.188. Vice versa, if professional skepticism decreases by 1 point, fraud prevention decreases by 0.166.

2. Coefficient of Determination Test

Table 4. Coefficient of Determination Test Results

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.404 ^a	0,163	0,139	2,47626

Based on the output above, it is known that the Adjusted R Square value is 0.139. This means that the influence exerted by each independent variable, namely the internal control system and professional skepticism, simultaneously on the dependent variable, namely fraud prevention, is 13.9%, while the remaining is 86.1%. explained by other factors not included in this study.

3. Partial Test (t Test)

Table 5. t test results
Coefficients^a

Model	Unstandardized		Standardized	T	Sig.
	Coefficients		Coefficients		
	B	Std. Error	Beta		
1 (Constant)	10,280	3,925		2,619	0,011
internal control system (X1)	0,365	0,124	0,331	2,939	0,004
professional skepticism (X2)	0,166	0,112	0,167	1,481	0,143

Sumber: Data primer diolah, (2024)

This test is carried out by looking at the significance value of each relationship. The level of significance set is 5%, if the sig value. < 0.05 , then it can be said that the independent variable has a significant influence on the dependent variable.

In the results of this t test, it is known that the t table value is 1.994. Based on the table above, partial hypothesis testing to determine the independent variables (X1 and X2) on the dependent variable (Y) is:

1. Hypothesis testing of the influence of the internal control system on fraud prevention obtained a calculated t value of $2.939 > t$ table of 1.994 and a sig value. equal to $0.04 < 0.05$, then H1 is accepted, which means that the internal control system variable has a positive and significant effect on fraud prevention.
2. Hypothesis testing of the influence of professional skepticism on fraud prevention obtained a calculated t value of $1.481 < t$ table of 1.994 and a sig value. amounting to $0.143 > 0.05$, then H2 is rejected, which means that the professional skepticism variable has no significant effect on fraud prevention.

4. Simultaneous Test (f Test)

The simultaneous test (f test) is a test of the regression coefficients simultaneously. This test is carried out to determine the influence of all independent variables together or simultaneously on the dependent variable.

Table 6. Test Results f
ANOVA^a

Model	Sum of	Df	Mean	F	Sig.
	Squares		Square		
1 Regression	83,729	2	41,864	6,827	.002 ^b
Residual	429,230	70	6,132		
Total	512,959	72			

In the results of this F test, it is known that the F table value is 3.13. From the table above, it is known that the calculated F value $>$ table F value ($6.827 > 3.13$) and the sig value. equal to $0.002 < 0.05$. So it can be concluded that the internal control system and professional skepticism simultaneously or together have a significant effect on fraud prevention.

3.2 Discussion

The influence of the internal control system on fraud prevention

Based on the results of the data analysis, it can be concluded that the internal control system variables have a positive and significant effect on fraud prevention at the Luwu Raya Inspectorate. The results of partial hypothesis testing state that the internal control system has a positive and significant effect on fraud prevention. This is in line with research [22] which states that internal control has a positive effect on fraud prevention, the same thing found by research [23] which states that internal control has a positive effect on fraud prevention. Meanwhile, research conducted by [9] states that the internal control system has a negative effect on fraud detection.

By implementing good internal controls, fraud prevention will be minimized. If carried out in accordance with existing provisions, it is likely that the entity will have effective internal control. Starting from being responsive in recognizing the control environment, astute in determining management risks, reliable in managing control activities, superior in accounting information and communication, as well as strict in monitoring overall performance, all of which can improve the entity's internal control. The results of this research can be said to be relevant if internal control in a company runs well, where it has a control environment, risk assessment, control activities, communication information and good and regular monitoring, it will have a big influence on fraud prevention. If the internal control in an organization is stronger, fraud prevention will decrease. Likewise, if internal control becomes weaker, fraud prevention in the agency will increase. This is in line with attribution theory, because it relates to a person's character, whether committing fraud can be caused internally or externally.

Internal control can guide and supervise the running of an organization's work system that has been structured. Effective internal control is an important component in organizational management, because it can help maintain assets owned by the organization, reliable financial and managerial management, increase compliance with applicable rules and regulations, and reduce the risk of losses and irregularities. If the company or organization is weak, the possibility of fraud will be very large. On the other hand, if internal control in a company or organization is good, the possibility of fraud will decrease.

The influence of professional skepticism on fraud prevention

Based on the results of this data processing, it can be concluded that professional skepticism has a negative and insignificant effect on fraud prevention at the Luwu Raya Government Inspectorate. The results of partial hypothesis testing state that there is no significant influence between the professional skepticism variable on fraud prevention. This is in line with research [13] which states that auditors' professional skepticism has a negative and insignificant effect on fraud detection. On the other hand, this research is not in line with [19] which states that professional skepticism has a positive effect on the auditor's ability to detect fraud, the same thing obtained by research [4] which states that professional skepticism has a positive effect on the auditor's ability to detect fraud.

Based on attribution theory which is used to assess the causes that individuals make every day regarding various events, with or without realizing it. The auditor must use his skills to make judgments and use his skeptical attitude well so that he can obtain and evaluate

sufficient evidence to provide accurate and impartial audit results. However, the results of this study are not in line with the attribution theory that has been explained.

The reason why professional skepticism in preventing fraud is not significant is that respondents still do not have a critical understanding of the audit evidence they receive and still assume that what they receive from clients is indeed true. Skepticism is an attitude that does not easily believe the audit evidence that has been presented by management, because they have to question and evaluate the audit evidence critically. The negative relationship between professional skepticism and fraud prevention is possibly caused by limited field inspection time when examining financial reports. Skepticism is very important for an auditor to obtain strong information, which will later be used as a basis for relevant evidence and can support giving an opinion on a financial report.

Things that cause professional skepticism also have no effect due to failure to comply with established auditing standards. This failure is in the form of errors caused by errors or fraud in the financial reports. Apart from that, professional skepticism was not significant due to problems due to not being directly involved as auditors so that respondents were less careful in filling in the required data. The insignificance of professional skepticism is unlikely to be influenced by fraud, but rather the administration and coordination between institutions that must be improved. A low level of skepticism will give fraud perpetrators more freedom to hide their actions, so that it will be difficult for auditors to prevent or even detect fraud.

4. Conclusion

Based on the results of analysis tests and research discussions regarding the influence of the internal control system and professional skepticism on fraud prevention in Luwu Raya using multiple linear regression tests, it can be concluded that the test results are partial, where the internal control system is the main factor that has a positive and significant effect on prevention. fraud, which means that the higher the implementation of the internal control system in an agency, the smaller the possibility of fraud occurring. Meanwhile, professional skepticism has no effect on fraud prevention.

Based on the results obtained in this research, it can provide implications in the development of science, namely as reference material for further research on topics related to this research, as well as implications for the inspectorate to pay more attention to the internal control system and increase the professional skepticism of auditors in order to prevent this from happening. fraud in organizations.

Suggestions for further research are expected to develop the research that has been carried out. Starting from developing research sites, so that studies can be carried out not only at the Inspectorate, but can be carried out at other agencies. Then, in research on fraud prevention, you can add other variables to get accurate results.

5. Reference

- [1] C. Kuntadi, A. M. Hanifah, and Y. Rahmawati, "Literatur Review : Pengaruh Skeptisisme Profesional Auditor, Pengendalian Internal, Dan Kompetensi Auditor

- Terhadap Pendeteksian Kecurangan,” *SENTRI: Jurnal Riset Ilmiah*, vol. 1, no. 3, pp. 804–814, 2022, doi: 10.55681/sentri.v1i3.291.
- [2] D. A. Utama, R. Sitawati, and S. Subchan, “Pengaruh Pengendalian Internal Terhadap Pencegahan Fraud, Dengan Transparansi Dan Akuntabilitas Sebagai Variabel Intervening,” *Jurnal Riset Akuntansi dan Keuangan*, vol. 18, no. 2, p. 109, 2023, doi: 10.21460/jrak.2022.182.423.
- [3] ida bagus D. Maliawan, E. Sujana, and I. P. G. Diatmika, “Pengaruh Audit Internal Dan Efektivitas Pengendalian Interen Terhadap Pencegahan Kecurangan(FRAUD) (Studi Empiris pada Bank Mandiri Kantor Cabang Area Denpasar)” .,” *Akuntansi*, vol. 8, no. 2, pp. 1–12, 2017.
- [4] E. F. Anggriawan, “Pengaruh Pengalaman Kerja, Skeptisme Profesional Dan Tekanan Waktu Terhadap Kemampuan Auditor Dalam Mendeteksi Fraud (Studi Empiris Pada Kantor Akuntan Publik Di Diy),” *Nominal, Barometer Riset Akuntansi dan Manajemen*, vol. 3, no. 2, 2014, doi: 10.21831/nominal.v3i2.2697.
- [5] N. T. Kurniasari, A. Fariyanti, and N. Ristiyanto, “Strategi Pencegahan Kecurangan (Fraud) Dalam Pengelolaan Keuangan Pemerintah Menggunakan Analytical Hierarchy Process,” *Jurnal Manajemen Pembangunan Daerah*, vol. 9, no. 2, 2019, doi: 10.29244/jurnal_mpd.v9i2.27633.
- [6] S. M. Kharie and H. Darwis, “Moderation of Internal Control System in the Relationship Between Internal Auditor Competence and Organizational Justice of Fraud Prevention,” *Nominal: Barometer Riset Akuntansi dan Manajemen*, vol. 9, no. 1, pp. 85–108, 2020, doi: 10.21831/nominal.v9i1.30059.
- [7] E. Sudarmanto and C. K. Utami, “Pencegahan Fraud Dengan Pengendalian Internal Dalam Perspektif Alquran,” *Jurnal Ilmiah Ekonomi Islam*, vol. 7, no. 1, p. 195, 2021, doi: 10.29040/jiei.v7i1.1593.
- [8] J. H. Peuranda, A. Hasan, and A. Silfi, “Pengaruh Independensi, Kompetensi dan Skeptisme Profesional terhadap Kemampuan Auditor dalam Mendeteksi Kecurangan dengan Pelatihan Audit Kecurangan sebagai Variabel Moderasi,” *Jurnal Ekonomi* , vol. 27, no. 1, pp. 1–13, 2019, [Online]. Available: <http://je.ejournal.unri.ac.id/>
- [9] et. al Rina Ismawati, “Pengaruh Skeptisisme, Cara Kerja, Dan Pengendalian Internal Terhadap Kemampuan Auditor Untuk mendeteksi Fraud (Studi Kasus Studi Kasus di KAP Kota Semarang)”.

- [10] A. Antong and R. Riyanti, “How Does Local Wisdom Become Value in Selling-Price Setting?,” *Jurnal Akuntansi Multiparadigma*, vol. 12, no. 3, pp. 672–688, 2021, doi: 10.21776/ub.jamal.2021.12.3.38.
- [11] S. Syamsuddin, “Pengaruh Profesional Auditor Dan Orientasi Etika Terhadap Whistleblowing Dengan Sensitivitas Etis Sebagai Variabel Moderating,” *Widya Akuntansi dan Keuangan*, vol. 3, no. 1, pp. 33–49, 2021, doi: 10.32795/widyaakuntansi.v3i1.1206.
- [12] A. S. Dewi and A. Fakhrunnisa, “Pengaruh Etika Dan Sistem Pengendalian Mutu Terhadap Kemampuan Auditor Dalam Mendeteksi Kecurangan Dengan Skeptisme Profesional Sebagai Variabel Moderasi,” *Prosiding Seminar Nasional Pakar*, pp. 1–8, 2020, doi: 10.25105/pakar.v0i0.6835.
- [13] Faradilla Erdita, J. S. Tjan, and A. Pramukti, “Pengaruh Pengalaman Auditor, Independensi, Dan Skeptisme Profesional Auditor Terhadap Pendeteksian Kecurangan.,” *Professional Skepticism of Auditors*, pp. 1–50, 2021.
- [14] J. Noya, R. Wilhelmina Silooy, and F. Benony Limba, “Pengaruh Sistem Pengendalian Internal Terhadap Pencegahan Kecurangan (Fraud) Dalam Pengelolaan Dana Desa Dengan Moralitas Sebagai Variabel Moderasi (Studi Empiris Pada Desa-desa di Kecamatan Saparua),” *Inisiatif: Jurnal Ekonomi, Akuntansi dan Manajemen*, vol. 2, no. 4, pp. 278–292, 2023, [Online]. Available: <https://doi.org/10.30640/inisiatif.v2i4.1432>
- [15] Y. Terdaftar and D. I. Bei, “Faculty of Economic, Riau University, Pekanbaru, Indonesia,” vol. 4, no. 2006, pp. 1–13, 2017.
- [16] D. Pangaribuan, “Peran Pengendalian Internal dan Corporate Governance Dalam Pencegahan Fraud (Study Pada Perusahaan Konstruksi di Tangerang Selatan),” *AKUNTOTEKNOLOGI: Jurnal Ilmiah Akuntansi dan Teknologi*, vol. 12, no. 2, pp. 1–18, 2020, [Online]. Available: <https://jurnal.buddhidharma.ac.id/index.php/akunto/article/view/522>
- [17] Z. Supri, Antong, H. Usman, A. Dahri, and G. T. Pontoh, “The reality of environmental cost concepts in corporate accountant interpretation,” *IOP Conf Ser Earth Environ Sci*, vol. 575, no. 1, 2020, doi: 10.1088/1755-1315/575/1/012041.
- [18] C. Kuntadi, B. A. Puspita, and A. Taufik, “Faktor-Faktor Yang Memengaruhi Pencegahan Kecurangan: Sistem Pengendalian Internal, Kompetensi Sumber Daya Manusia, Kesesuaian Kompensasi,” *Jurnal Ekonomi Manajemen Sistem Informasi*, vol. 3, no. 5, pp. 530–539, 2022.

- [19] S. Indriyani and L. Hakim, “Pengaruh Pengalaman Audit, Skeptisme Profesional Dan Time Pressure Terhadap Kemampuan Auditor Mendeteksi Fraud,” *Jurnal Akuntansi dan Governance*, vol. 1, no. 2, p. 113, 2021, doi: 10.24853/jago.1.2.113-120.
- [20] R. L. Popilo, D. P. E. Saerang, and V. Ilat, “Pengaruh Skeptisme Profesional, Kompetensi, Pemahaman Atas Sistem Pengendalian Intern Auditi Dan Pertimbangan Risiko Audit Terhadap Kemampuan Pendeteksian Kerugian Daerah Pada Inspektorat Provinsi Sulawesi Utara,” *Jurnal Riset Akuntansi Dan Auditing “Goodwill,”* vol. 7, no. 2, pp. 54–70, 2016, doi: 10.35800/jjs.v7i2.13552.
- [21] A. Amrulloh, “Pengaruh Pengendalian Internal , Inependensi , Skeptisme Auditor , dan Tekanan Waktu terhadap Pendeteksian Kecurangan,” *Jurnal Hukum Bisnis*, vol. 11, no. 6, pp. 251–259, 2022.
- [22] A. Ramadani, R. G. Suci, and R. S. Putra, “Internal Control Effect and Organizational Commitment Against Fraud Preventional on The Hospital Madani Pekanbaru City,” *Bilancia: Jurnal Ilmiah Akuntansi*, vol. 7, no. 3, pp. 633–639, 2023.
- [23] Tugiman Hiro; Silvia Novryani; and P. Cianta, “Pengaruh Audit Internal Dan Pengendalian Internal Terhadap Pencegahan kecurangan Pada Inspektorat Provinsi Jawa Barat (Study Kasus: Inspektorat Provinsi Jawa Barat) The Effect of Internal Audit And Internal Control Of Prevention (Case Study at the Inspe,” vol. 6, no. 3, pp. 5687–5697, 2019.