

The Influence of Competence, Independence, and Audit Risks on the Auditor's Ability to Detect Corruption with Integrity as a Moderating Variable

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Abstract

This study aims to obtain empirical evidence of the effect of competence, independence, and audit risk on auditors' ability to detect corruption with integrity as a moderating variable. The population in this study are auditors who work at financial auditor agencies. The sampling was performed using accidental sampling, while the primary data collection used a questionnaire method. The data were then analyzed using structural equation modeling (SEM) partial least square (PLS). The results showed that competence has a positive effect on the auditors' ability to detect corruption, while independence has no positive effect. Furthermore, audit risk has a positive effect on the auditors' ability to detect corruption, and integrity has a positive effect on their ability to detect corruption. Neither does integrity-moderated competencies strengthen the auditor's ability to detect corruption nor integrity-moderated independence strengthen the auditor's ability to detect corruption. Finally, integrity-moderated audit risk does not strengthen the auditor's ability to detect corruption.

Keywords

competence; independence;
audit risk; integrity;
corruption



I. Introduction

Transparency International (TI) revealed that Indonesia is still a country with a high corruption level. Corruption cases have prevailed in the executive, legislative and judiciary institutions, and even in state-owned companies. In the context of the executive branch, corruption cases are mostly committed in the regional government level, such as a village, municipal, and provincial government. In addition, the ministries do not escape from the seize of law enforcement in eradicating corruption. In fact, the local government is the most dominant institution in corruption cases. A total of 170 corruption cases occurred in the district government, incurring a state loss of Rp. 833 billion. Furthermore, the village government as the lowest institutional unit in the hierarchy, is not absent in competition of corruption cases. According to the finding of law enforcement, there were 104 corruption cases causing state losses of Rp. 1.2 trillion, involving 148 suspects.

According to ICW (Indonesian Corruption Watch), the comparison of the corruption cases prosecuted by law enforcement institution tend to incline during the last four years from 2015 to 2018. The comparison is made to find out a general picture of the prosecution of corruption under investigation based on the number of cases, the number of perpetrators designated as suspects, and the total amount of state losses incurred.



Figure 1. The Trend of Enforcement of Corruption Cases within Three Years of the Same Semester

Based on the finding, it was found that the trend of prosecution performance in corruption cases has decreased both in terms of cases and the number of perpetrators named as suspects, not taking into account the incurred state losses. In the last two years, it incurred significant state losses in comparison to 2015 and 2016. However, there has been a decline from 2017 to 2018 related to state losses. On average, the number of suspected corruption cases handled by law enforcers for four years accounted for 392 cases per year. Meanwhile, the average number of perpetrators named suspects reached 1,153 people, while the average state loss caused by corruption was Rp. 4.17 trillion. Meanwhile, it tended a few cases of suspected corruption handled by law enforcement if it is calculated based on a monthly average. All law enforcers are only able to handle 33 cases of suspected corruption by naming 96 suspects each month. It indicates that on average, every suspected corruption case prosecuted by law enforcers has only succeeded in arresting three corruption suspects.

Fraud is the misuse of one's duties and authority to benefit oneself or a group through deliberate actions or the use of resources, assets, or properties in a workplace where the person works. Therefore, auditors must be able to carry out audits correctly and adequately to detect fraud. According to Arens et al. (2014), auditing collects and evaluates evidence about information to determine and report related to the level of conformity of information with predetermined criteria. Pranata (2021) state that cultural customs develop in the middle of society with their respective characteristics, acculturated with their beliefs. The cultural traditions that are integrated with Buddhism are complementary and in line with each area where Buddhism develops, this makes Buddhist communities have their own characteristics in each region. Nowadays, the role of religion when it is related to the lifestyle and mindset of the younger generation (Generation Z) is feared to begin to lose function due to the limited time for children to study religion compared to playing gadgets with all its negative aspects (Wijoyo, 2020).

The research aimed to determine the influence of some variables on the ability to detect corruption was conducted by Kala'tiku et al. (2018). Their study examined the effect of brainstorming in moderating the influence of experience, training, professional skepticism, and integrity on the ability to detect fraud. They also investigated the direct influence of experience, training, professional skepticism, and integrity on the ability to detect fraud by the Inspectorate of Internal Supervisory apparatus in Makassar City, Tanah Toraja Regency, and North Toraja Regency. This study used a quantitative approach, while the data collection

technique used a questionnaire with a total sample size of 120 respondents and selected based on the purposive sampling method. Partial least square (PLS) was used as the analysis technique. Based on their study, the determination coefficient is equal to 0.731, which means that 73.1% of the independent variables in this study are able to explain the dependent variable. In comparison, the remaining 26.9% is explained by other variables excluded in this study and error. It is concluded that brainstorming strengthens the influence of experience and integrity on the ability to detect fraud. However, brainstorming does not strengthen or weaken the influence of training and professional skepticism on the ability to detect fraud. Based on this study, it can also be concluded that experience, training, and integrity positively influence the ability to detect fraud, whereas professional skepticism does not.

Based on the above elaboration, the authors view that there are the inconsistent research findings, theory and facts; thus, there is a need to address the main issue, such as how the influence of competence, independence and audit risk on the ability of auditors to detect corruption with integrity as a moderating variable. The scope of the study is within the Governmental Audit Board (BPK RI).

II. Review of Literature

2.1. Attribution Theory

Attribution theory explains a person's behavior caused by internal factors, such as nature, character, and attitude, or caused by external factors, such as certain situations or circumstances that force someone to do specific actions. This theory describes a process by which we determine the causes and motives for a person's behavior. This theory also explains how a person reacts to events that occur in his life by determining the reasons for the events experienced (Lubis, 2010).

2.2. Ability to Detect Corruption

An auditors' ability is the expertise and skills they have to carry out their duties, including gathering evidence, making judgments, evaluating internal control, and assessing audit risk. An auditor is highly demanded to provide the best service according to the needs of a company or an organization.

The ability to recognize letters is the ability to do something by recognizing the signs / characteristics of the alphabet in writing which is a member of the alphabet that symbolizes the sound of language (Seefeldt and Wasik, 2008: 330-331). The essential component of the development of reading and writing. Children can read a few words and recognize printed letters in the environment/environmental print before they know the alphabet. Children call letters on the alphabetical list, in learning to read, they have no difficulty than children who do not recognize letters. (Abdillah et al, 2020)

Albrecht (2012) explained that the responsibility for detecting fraud lies at the management level; however, the auditor must participate in contributing to the management. Auditor can contribute to provide early warning of potential corruption and recommendations for improvement of weaknesses in the internal control system. These recommendations can be in the form of improved policies and procedures to prevent and detect corruption early in order to minimize the impact or risk of corruption.

Based on the above arguments, it can be concluded that the auditors' ability to detect corruption is their expertise or skill in analyzing whether there is an indication of corruption that might occur in an organization. The corruption is usually committed by irresponsible parties to seek illicit profit instantly and harm others.

a. Corruption as Part of Three Types of Fraud

Fraud refers to a deliberate act committed by a person or group of people in various forms that lead to harm another person, a group of people, or other parties. According to the Audit Board of Republic of Indonesia (2007), fraud is defined as a type of action against the law committed on the purpose to obtain something by deception. This illegal activity can take the form of deceit, concealment, or misuse of trust. This action does not depend on imposing any threats or physical violence. It is committed by individuals and organizations to obtain illicit profit, which can be in the form of money, property, or services; to avoid payment or loss of services; or secure personal business benefits.

Lanham et al. (1987) in Umar (2016: 81) stated that fraud could be committed in various forms that occur in running an organization, including its resources, such as deliberate fraudulence, taking office assets, accounts falsification, burdening the organization with unreasonable matters, and so on. Meanwhile, Wells (2007) defined fraud as any form of crime using deception as the basis for its *modus operandi*. On the other hand, Singelton (2010) proposed the definition of fraud as a crime. "It is a generic term and embraces all the multifarious means which human ingenuity can devise, which are restored to by one individual, to get an advantage over another by false representations." Fraud can be defined as deception or a crime. Furthermore, deception is a general term, embracing all the various means that human ingenuity can design to be used by an individual to gain an advantage over another by misrepresentation.

Another definition of fraud was proposed by Howard and Sheetz (2007). Fraud is referred to as an activity in a social setting and has severe consequences for the economy, corporations, and individuals. It means that it is an occurring activity in a social environment and imposes serious consequences for the economy, individuals, and companies. According to Bologna et al. (1993), fraud is defined as a criminal deception intended to benefit the deceiver financially.

Fraud can come into various types due to advancement in line with the increasingly diverse life activities. The act of fraud has destructed various sectors' social order, both in private and public domains. Based on the Kranacher et al. (2011) opinion in Umar (2016: 83), there are three elements in fraud as follows:

- (1) Conversion, which means cheating, fabrication, lie, and others. Fraud commences with malicious intent to manipulate a condition for the sake of personal interest and a group of parties that can harm other parties.
- (2) Concealment, hiding, or deviation. Because fraud is a form of crime, the perpetrators surely do not want the other party to recognize it. Therefore, the fraud perpetrators commit nepotism and collude to hide their crimes so that their malicious action is invisible to other parties. If the act becomes known by other parties, it will result in severe sanctions for the crime perpetrator.
- (3) Theft or illegal taking of other's wealth. Manipulation, fraud, and clandestine fabrication are committed for inappropriate financial gain.

b. Fraud Driving Factors

Fraud must be anticipated with preventive measures. Umar (2016: 370) stated that there is an urgent need for mutually supportive efforts between government and society, between practitioners and students, executives and legislators, which can efficiently and optimally prevent and eradicate corruption acts. Nevertheless, efforts to fight fraud often end with failure since the reactive measures are merely addressed to what has occurred, instead of understanding the nature of fraudulence. In fact, it is crucial to understand the reasons why humans and corporations commit fraud.

2.3. Integrity

Integrity is a quality, character, or condition that shows complete unity, honesty, hard work, and adequate competence (SPKN, 2017). In addition, Schlenker (2008) stated that integrity is a firm personal commitment to ethical, ideological principles and is part of the self-concept that is reflected through one's behavior. Likewise, Moroney (2008) in Fitria and Amilin (2014) asserted that personal integrity is measured by the level of honesty, courage, wisdom and responsibility. Furthermore, Schlenker (2008) in Susanto (2013) described that integrity is a situation in which people are adhered to what other people perceive as ethical and valuable. In fact, the most critical aspect in running an organization is integrity, according which, experts in Yudhistira (2008) claimed that there are two influential factors for the employees' integrity:

- Internal factors, which are related to a personal good attitude, i.e. honesty, sincerity, trustworthiness, consistency. Then, the values are always the basis that guarantees the honesty of other values as well as the trust and belief in good attitudes and embedded values.
- External factors, such the provision of both reward and punishment based on objective assessment in order to form an attitude of an individual integrity.

2.4. Competence

Audit in governmental sectors demands auditors to exhibit and improve the competencies and expertise not only in auditing methods and techniques but in all matters related to governance, such as organizations, functions, programs, and government activities. In Elfariani (2007), Dreyfus and Dreyfus defined competence as an individual skill by which the person performs his/her role continuously, going through the learning process, advancing from 'know-what' to 'know-how'. As the part of the acquiring expertise, there are 5 stages, i.e. novice, advanced beginner, competence, proficiency, and expertise.

Competence is necessary for the successful and productive attainment of company objectives. Highly skilled staff would be able to fulfill their tasks correctly. "Competence is to be able to carry out or execute a job or mission based upon expertise and experience that is matched by the attitude of the job," says Wibowo (2009). Competency is a person's capacity, including an individual's power to pass and implement this expertise and experience in new circumstances and increase the accepted value, to produce satisfactorily at work. (Mudiarsono et al, 2021)

2.5. Independence

According to Arens et al. (2014:25), independence in auditing refers to using an unbiased perspective in conducting audit tests, evaluating the audit results, and reporting the findings. Independence is critical in the auditing process, and it is also stated in the second general standard that in all matters relating to the engagement, independence in mental attitude must be maintained by the auditor. Hence, it can be concluded that the auditor must possess an independent attitude in every audit process, such as neutrality and impartiality, instead of under the influence and pressure of other parties in decision-making.

2.6. Audit Risks

According to (Tuanakotta, 2015:234), the audit process poses a risk of giving an incorrect audit opinion, such as expressing an inappropriate audit opinion on financial statements that are materially misrepresented. Meanwhile, one of the audit objectives is to reduce this risk to a certain extent as low as reasonably practicable and acceptable to the auditor. According to Arens et al. (2015: 305), audit risk can be classified into four types,

namely as follows:

- Planned detection risk;
- Inherent risk;
- Control risk;
- Acceptable audit risk.

2.7. Conceptual Framework

Based on the theories as mentioned earlier, the conceptual framework in this study is described in the following figure.

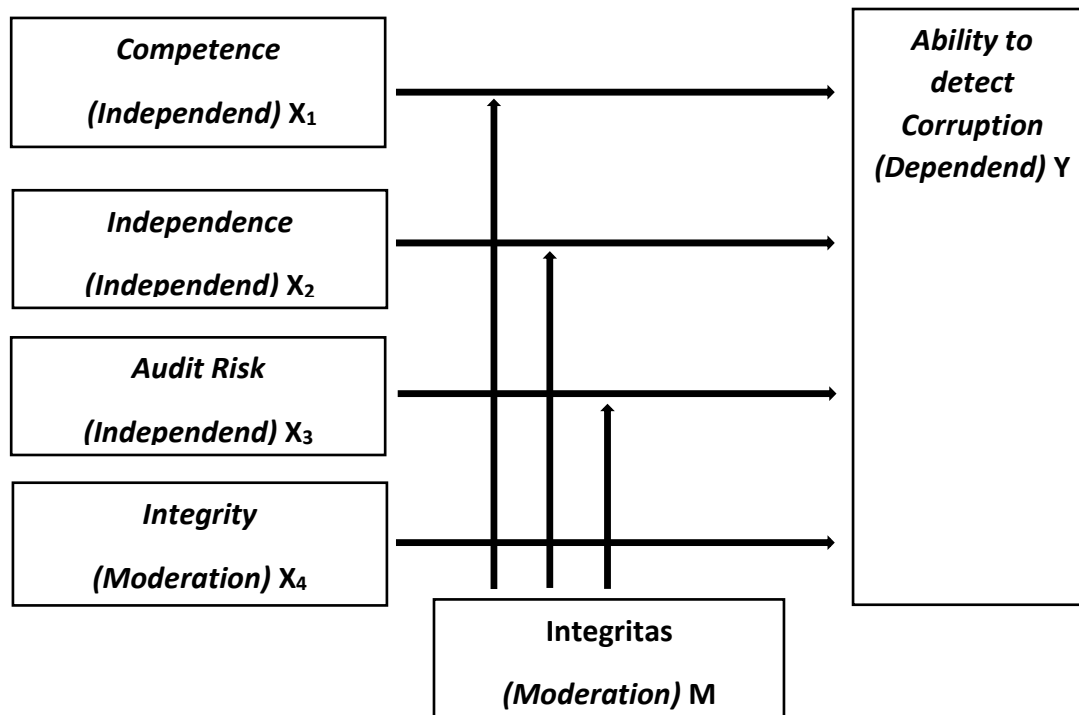


Figure 1. Conceptual framework of the study

2.8. Research Hypotheses Development

a. The Influence of Competence on the Ability to Detect Corruption

Furthermore, Hartan (2016) explained that an auditor requires competence to detect fraud promptly and accurately, whether it is either absent or present. Therefore, a highly competent auditor will be able to detect the presence of fraud. Based on the description above, the formulation of the hypothesis is as follows:

H1: Competence has a positive effect on an auditor's ability to detect corruption.

b. The Influence of Independence on the Ability to Detect Corruption

A research conducted by Irawan and Rispanryo (2018) resulted in the conclusion that independence has a positively significant effect on the auditor's ability to detect fraud. They also explained that highly independent auditors would be more able to detect fraud and vice versa, low independent auditors will be less likely to detect fraud. Thus, it is not justified for an auditor to be one-sided on any party's interests because perfection in technical expertise will be of no account without impartiality, which is critical to maintaining the freedom of opinion.

Based on the description above, the second hypothesis is formulated as follows:

H2: Independence has a positive influence on the auditor's ability to detect corruption.

c. The Influence of Audit Risks on the Ability to Detect Corruption

A research conducted by Sanjaya (2017) came to conclusions, among others, that audit risk has a positive effect on the auditor's responsibility in detecting fraud. He explained that conducting an audit risk assessment can help an auditor to carry out audit planning. Thus, it can improve the auditor's performance in terms of fraud detection. In his study, the auditor's assessment on audit risk is regarded as the medium category. It shows that although the auditors can determine the audit risks, they still mistakenly determine the audit risks assessment due to their misinterpretation.

Based on the explanation above, the third hypothesis can be formulated as follows:

H3: Audit risk has a positive effect on the auditor's ability to detect corruption.

d. The Influence of Integrity on the Ability to Detect Corruption

A research conducted by Badjuri (2017) concluded that integrity has a positively significant effect on audit quality. Furthermore, he explained that integrity is a quality that creates public trust and the highest value order for the profession members in examining all their decisions. Integrity requires the auditor in all respects, such as honesty and straightforwardness within the audit object's boundaries. The provision of service to society and its trust cannot be substituted by personal gain and interests. Based on the explanation above, the formulation of the hypothesis can be described as follows:

H4: Integrity has a positive effect on the auditor's ability to detect corruption.

e. The Influence of Integrity on Moderating the Relationship of Competence with The Ability to Detect Corruption

Auditor are required to have adequate and qualified competence in performing their duties, one of which is ability to detect corruption as part of their responsibility. In assigning process, stakeholders highly expect auditors to be able to detect the possibility of corruption in their organization, although it is not the only audit objective. However, this ability can provide added value to an auditor to hold and maintain his integrity. Although the auditor has high competence, such as personal quality, general understanding, and superior practical skills, competence will not be of any value without integrity. The stakeholders will experience a crisis of confidence to the auditor without integrity. Umar (2016) stated that a person with integrity will still adhere to righteousness values in any situation and carrying out duties. Thus, integrity is a precious asset that complements and strengthens the auditor's competence. Integrity starts from the way of thinking, how to interact, attitudes in dealing with a temptation to violate laws, and how to communicate, which always exhibit the heart and mind determination on the truth.

Based on the elaboration above, the hypothesis is proposed as follows:

H5: Integrity strengthens the influence of competence on the ability to detect corruption.

f. The Effect of Integrity on Moderating the Relationship between Independence and the Ability to Detect Corruption

Independence is an attitude an auditor must possess in carrying out their duties, and even it must be maintained and needs always to be improved. Suganda & Ambarwati et al. (2018) explained that when the independence aspect increases, the auditor's ability to detect fraud will also increase. From this standpoint, it becomes an added value if an auditor is able to hold and maintain synergized integrity and independence. Such integrity will further strengthen auditors' independence, especially in executing their responsibilities as potential parties in fraud detection. Thus, people with integrity as in Umar (2016) are regarded as highly valuable assets because they will maintain steadfastness in maintaining morals, ethics,

and truth values in every course. A person with integrity never worries about the consequences of his attitude even though other parties dislike it.

Based on the explanation above, the hypothesis is formulated as follows:

H6: Integrity strengthens the influence of independence on the ability to detect corruption.

g. The Effect of Integrity on Moderating the Relationship between Audit Risks and the Ability to Detect Corruption

Audit risk is a factor that an auditor must take into consideration in carrying out the assignment. When ignored, it will be a boomerang for the auditor himself. In considering audit risks, an auditor needs to understand the primary substance of the risk itself. As Swastyami (2016) explained, audit risk is related to the vulnerability of an estimated account or class of transactions to any misstatement, assuming there are no related internal control policies and procedures. The audit does not guarantee that the financial statements are free from misstatement. So, if financial statements are free from misstatement material, there is a certain degree of risk that the statements contain undetectable misstatements by the auditor. Therefore, the auditor must consider audit risk in the audit plan. The higher the risk an auditor faces at work, the higher the responsibility and ability to detect corruption. In this process, integrity acts as an essential aspect since it can guide and strengthen the auditor's position and lead to wise decisions in addressing risks in their assignments, including corruption detection. Based on the explanation above, the hypothesis is proposed as follows:

H7: Integrity strengthens the effect of audit risk on the ability to detect corruption.

III. Research Methods

This study is descriptive research with a quantitative approach using an explanatory survey method. This research basically used a deductive-inductive approach that starts from a theoretical framework, previous research findings, and researchers' standpoints. Furthermore, it develops the problems proposed to obtain justification or rejection in empirical field data. This study used a survey that can explain the relationship between two or more research variables. This research explains the effect of four exogenous variables (i.e. competence, integrity, independence, audit risks) on one endogenous variable (i.e. ability to detect corruption) with one exogenous variable of integrity as moderating variable. The survey method was carried out by distributing questionnaires/questions starting from January 6 to 15, 2020 as a means of data collection. The survey aimed to obtain information about a number of respondents who were considered representative of the population. This research also included cross-sectional studies carried out over a certain period. The questionnaire distribution was conducted using either hardcopy or online media via the link of google form. The questions were easily distributed by sending it via email or through social media applications such as Whatsapp, LinkedIn, Facebook, etc. The questionnaires contained closed statements that asked the respondent to choose one of the answer options provided.

IV. Results and Discussion

4.1. Data Descriptions

In this study, the population consisted of 3194 auditors of BPK RI. The samples were taken using accidental sampling with a sample size of 310 respondents. In this study, the characteristics of respondents comprised of the male gender, constituting 63.5%, while females accounted for 36.5%. Their educational background varied, ranging from 19% for diploma graduates, 54.2% for bachelor's degree holders, and 43.9% for master's degree

holders. Meanwhile, their period of service (employment) ranged from 2 – 5 years (17.2%), 6 – 10 years (19.7%), 11 – 15 years (47.3%) and > 15 years (15.2%).

4.2. Hypotheses Testing

The study's structural model was formed based on the results of the description on the goodness of fit of inner model criteria, i.e., the evaluation of the variance of endogenous constructs, the relevance of predictions, and the suitability of the model as a whole. The results of the percentage parameter values show that the structurally formed model produces the following formula:

$$\text{KMK} (\eta) = 0,276 \text{ KM} (\xi_1) + 0,007 \text{ IP} (\xi_2) + 0,314 \text{ RA} (\xi_3) + 0,377 \text{ IT} (\xi_4) + 0,296 \text{ KM*IT} (\omega_1) + 0,564 \text{ IP*IT} (\omega_2) - 0,451 \text{ RA*IT} (\omega_3) + \zeta$$

Hypothesis testing was carried out to analyze the effect of a construct on other constructs by investigating the parameter coefficient and t-statistical value (Ghozali, 2017). The basis used in the hypotheses testing is the value contained in the path coefficient to test the inner model. Hypothesis results are proposed by viewing the magnitude of the t-statistic and the probability value of the p-value. The t-statistic value is compared with the t-table value of this study, where the one tails value of 0.05 (5%) has significance, and the number of samples df (degree of freedom) above 100 is 1.6460. As for the probability, it is compared to the value of 0.05 (5%). The results of the structural path coefficient and the t-statistic value are obtained through the bootstrapping process. In this study, a sample bootstrap reached 2000 times, the results of which are shown in the following table.

Table 1. Coefficient value of structural model path (IT moderation)

Hypothesis	Correlation	Expectation	Direct effect			Conclusions
			Sample Mean	T-Statistic	P-Value (1-Tailed)	
H1	KM - KMK	(+)	0.373	2.828	0.005	H1 accepted
H2	IP - KMK	(+)	0.006	0,087	0.997	H2 rejected
H3	RA - KMK	(+)	0.320	3.695	0.001	H3 accepted
H4	IT - KMK	(+)	0,374	3,326	0,007	H4 accepted
H5	KM*IT -KMK	(+)	0.421	0.297	0.437	H5 rejected
H6	IP*IT – KMK	(+)	0,438	1,476	0.072	H6 rejected
H7	RA*IT - KMK	(+)	-0.519	0.501	0.112	H7 rejected

Source: data processing using SmartPLS ver. 2

4.3. Discussion of the Research Results

a. The Effect of Competence on the Ability to Detect Corruption

It was found that competence has a positive effect on the ability to detect corruption. The results of this study confirm that auditors must have more expertise in corruption detection. According to the research conducted by Ramadhany (2015), it was found that the higher the auditor's competence, the more responsibility he has in fraud detection the financial statements contain. Furthermore, the study results are in line with that conducted by Simajuntak (2015), in which it revealed that competence has a positive influence in detecting fraud.

b. The Effect of Independence on the Ability to Detect Corruption

Based on this study results, it revealed that independence does not positively affect the ability to detect corruption. The results of this study proved that the lower the auditor's independence, the less likely the auditor is able to detect corruption. Ravinsky (2018) explained that auditors are influenced by pressure to retain their clients in decision-making because of fearing losing the company they are auditing for. Therefore, in carrying out their duties, the auditors must prioritize the public interest and impartially carry out their role. Moreover, the results of this study are in line with what was done by Sania (2019), who argued, among other things, that independence does not have a positive effect on fraud detection.

c. The Effect of Audit Risks on the Ability to Detect Corruption

Audit risks have a positive effect on the ability to detect corruption, as this study revealed. The study results proved that conducting an appropriate audit risk assessment can help the auditor avoid undetected material errors and help carry out audit planning. According to Sandari (2018), audit risks are the vulnerability in an account balance or class of transactions to material misstatement, assuming no related internal control policies and procedures. However, the audit does not guarantee that the financial statements are free from any of misstatement, so to some extent, there is a risk that the financial statements contain undetected misstatements by the auditor. Therefore, in audit planning, the auditor must consider these audit risks. These study results align with those of Sanjaya (2017), which explained that audit risks positively affect the auditor's responsibility for fraud detection.

d. The Effect of Integrity on the Ability to Detect Corruption

The study found that integrity has a positive effect on the auditor's ability to detect corruption. This study proved that the auditor is required to exhibit honesty and straightforwardness without sacrificing the customer's confidentiality. The services and public trust cannot be sacrificed for personal gain. According to Sukriah (2009), integrity is a quality that underlies public trust and it is a benchmark for members to exercise all their decisions. Integrity demands an auditor to be honest and transparent, courageous, wise, and responsible in carrying out an audit. These are four necessary elements to build trust and provide a platform for reliable decision making. This study's results are in line with those of Badjuri (2017), which revealed that integrity has a positive and significant effect on audit quality.

e. The Effect of Integrity on Moderating the Relationship between Competence and the Ability to Detect Corruption

Based on this study findings, integrity cannot strengthen the relationship between competence and the ability to detect corruption. These study results proved that auditors who are unable to maintain their integrity would decrease their competent value, causing a crisis of trust in stakeholders. The study results are in line with that conducted by Pitaloka (2016), which stated that the auditor's integrity could not moderate the auditor's competence because this aspect is more related to how an auditor can maintain his integrity. So, it will gain public trust while the competence is more related to the auditor's abilities. Thus, it can be concluded that the auditor's integrity does not affect to encourage auditors to manage their competencies. It is because the auditors should be very knowledgeable of all so that it can be appropriately used regardless of how an auditor can maintain his integrity.

f. The Effect of Integrity on Moderating the Relationships between Independence and the Ability to Detect Corruption

The study findings reveal that integrity cannot strengthen the relationship between independence and the ability to detect corruption. This proves that if the auditors cannot hold and maintain the integrity and or synergize independence and integrity, such integrity will weaken auditors' independence, especially in fulfilling their responsibilities as potential parties in detecting fraud. Independence is the auditor's impartial attitude, no personal interest, and not easily influenced by other interested parties in providing opinions. Auditor's independence is an essential factor to produce a high-quality audit. The level of independence is a determining factor of audit quality, which is understandable because if the auditor is truly independent, he/she will not be easily influenced by his/her clients. They will freely carry out their audit tasks properly. However, if they are not independent, especially if they are under client's pressure, it will result in poor audit quality (Widanaputra, 2016).

g. The Effect of Integrity on Moderating the Relationship between Audit Risks and the Ability to Detect Corruption

Based on this study, integrity cannot strengthen the relationship between audit risk and the ability to detect corruption. This result proves that if the auditor's integrity has been degraded, it can weaken the auditor's position and interfere with the decision-making process to address risks in their assignments, including in detecting corruption intention. Integrity also requires members to adhere to the principles of professional objectivity and prudence. The quality of audit results will decrease once auditors feel the complexity of high audit tasks. According to Ayuni (2016), it was revealed that accountants need to instill integrity to improve audit quality in dealing with the complexity of financial statements assessment. High integrity shows personal character to realize what he is capable.

V. Conclusion

Competence has a positive influence on the auditors' ability to detect corruption. Meanwhile, independence has no positive effect on their ability to detect corruption. Furthermore, audit risks as well as integrity has a positive effect on the auditor's ability to detect corruption. The study reveals that integrity does not strengthen the influence of competence on the auditor's ability to detect corruption. Neither does it strengthen the influence of independence on the auditor's ability to detect corruption. Integrity does not strengthen the effect of audit risks on the auditors' ability to detect corruption.

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