

The Influence Of Independence, Integrity On Fraud Detection In Jakarta Public Accounting Firm

Pengaruh Independensi, Integritas Terhadap Pendeteksian Kecurangan Pada Kantor Akuntan Publik Di Jakarta

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ABSTRACT

The purpose of this research is to ascertain the impact of auditor independence and integrity on fraud detection in Jakartan public accounting firms. This research sample data collection uses the saturated sample method. The data was collected by distributing questionnaires to public accounting firms in Jakarta, and there were 10 public accounting firms that received researcher questionnaires, of these 10 offices only 33 auditors were willing to fill out the questionnaires distributed to auditors. SPSS version 22 is used in this study to analyze the data. In this study, auditor independence (X1) and integrity (X2) are the independent variables, and fraud detection (Y) is the dependent variable. The t test results show that the significant level of auditor integrity is $0.000 < 0.05$ and auditor independence is $0.526 > 0.05$. The study's findings show that while auditor independence has no bearing on fraud detection in Jakarta's public accounting firms, integrity has a favorable effect on the detection of auditor fraud in that city.

Keywords: Auditor Independence, Auditor Integrity, And Auditor Fraud Detection.

ABSTRAK

Tujuan dari penelitian ini adalah untuk mengetahui pengaruh independensi dan integritas auditor terhadap pendeteksian kecurangan pada kantor akuntan publik di Jakarta. Pengumpulan data sampel penelitian ini menggunakan metode sampel jenuh. Data dikumpulkan dengan cara menyebarkan kuesioner kepada kantor akuntan publik di Jakarta, dan terdapat 10 kantor akuntan publik yang menerima kuesioner peneliti, dari 10 kantor tersebut hanya 33 auditor yang bersedia mengisi kuesioner yang disebarakan kepada para auditor. SPSS versi 22 digunakan dalam penelitian ini untuk menganalisis data. Dalam penelitian ini, independensi auditor (X1) dan integritas (X2) merupakan variabel independen, dan pendeteksian kecurangan (Y) merupakan variabel dependen. Hasil uji t menunjukkan bahwa tingkat signifikan integritas auditor sebesar $0,000 < 0,05$ dan independensi auditor sebesar $0,526 > 0,05$. Temuan penelitian menunjukkan bahwa meskipun independensi auditor tidak berpengaruh terhadap pendeteksian kecurangan di kantor akuntan publik di Jakarta, namun integritas berpengaruh positif terhadap pendeteksian kecurangan auditor di kota tersebut.

Kata Kunci: Independensi Auditor, Integritas Auditor, Dan Pendeteksian Kecurangan Auditor.

1. Introduction

A profession whose existence is highly dependent on the trust of the community is an accountant, if accountants do not get the trust of the community, then they will not use accountant services, so the accounting profession does not need to exist. According to Pangestika, Witdy (2022) there are four characteristics of financial statements, namely *relevance, reliable, comparable, understandable*.

Of the four characteristics of financial statements that are relevant and reliable are very difficult to measure. An auditor should present the audited financial statements in accordance with the level of fairness and in accordance with generally accepted accounting principles so that the resulting audit quality is reliable. "An audit conducted by an outside auditor verifies the accuracy of the financial statements," claims Amelia, Kiki (2021). The final product of this audit is an examiner's opinion on the financial statements. It thoroughly

examines a number of aspects of the examination conducted in compliance with applicable examination standards. From several studies, it is said that the financial statements presented by company management and those examined by external auditors often contain errors and fraud.

Basically, the company's performance looks optimal in the eyes of the public so that the company's operations can run smoothly. According to Kenton, will (2021) explains that an unqualified opinion reflects a business financial report that is transparent. However, in reality, companies really avoid the auditor's statement, namely a fair opinion with an exception because it can affect the stock market price of a company. Nonetheless, the outcome of the negotiation process between the external auditor and the client (business management) is the financial statements that the external auditor audited.

These kinds of circumstances lead auditors to doubt their objectivity as trusted third parties. While they are impartial in conducting the audit process and offering a judgment on the fairness of the financial statements under review, auditors are also able to accommodate the demands of their clients (business management), who pay fees for the audit services in order to maintain their clientele's satisfaction and business. Conditions like this make the results of the audit process reliable.

A case example is taken according to Putra, Nuhansa Mikrefin Yoedo (2023) at PT Waskita Karya (Persero) Tbk where the management of PT Waskita Karya reported a consolidated Net Loss for the year of Rp.1.83 trillion in 2021 and Rp.1.67 trillion in 2022. Meanwhile, PT Waskita's cash flow from operating activities was recorded at a positive IDR 192.78 billion in 2021 and recorded a minus IDR 106.58 billion in 2022. Crowe Indonesia is a public accounting firm that audits PT Waskita Karya's financial statements for 2021 and 2022. Crowe stated in the independent auditor's report that, in all material aspects, the financial statements were presented fairly. This viewpoint is due to:

Critical analyses of audit evidence are carried out by Crowe's auditors, who also provide risk-based audits that prioritize relevant standards and take the entity's business and industry into account. Crowe maintains a high standard of audit quality, guaranteeing that their reports are independent, accurate, and educational. utilizing cutting-edge technology, like the Crowe Insight® platform, to boost audit effectiveness and experience

The financial statements are fairly presented in all material respects, according to Crowe's independent auditor's report, which summarizes their dedication to audit quality and their use of cutting-edge technologies to ensure accurate and reliable audit reports. The reporting fraud scandal in the case example above indicates low audit quality, which causes a decrease in audit integrity. Fraud committed by auditors affects audit quality which causes financial reports to be inaccurate and unreliable. fraud committed by auditors greatly affects the integrity of an auditor, an integrity audit is an audit conducted to ensure that the right actions, values and stances as well as honesty, sincerity and responsibility in carrying out duties and responsibilities have been carried out consistently and without being forced from any party.

This study focuses on the attitudes and behavior of auditors, so that research will be conducted on the effect of independence, integrity on fraud detection. Auditor attitudes and behaviors such as auditor independence, auditor integrity are things that must be possessed by an auditor.

As stated by Medina and Dewita Nur (2020), gaining the trust of clients—particularly those who use financial statements—requires independence above all else. This may strengthen the management's financial statements' perceived credibility. The opinion is meaningless if the auditor lacks independence. Auditors have a responsibility to be honest with all parties involved, including managers, the company, creditors, and other parties. the auditor has the right to refuse to provide an opinion, which is called a disclaimer.

Integrity is therefore positively impacted by independence. The importance of the

auditor's responsibilities with respect to the identification of risks of material misstatement due to fraud and the detection of material misstatements in the financial statements due to fraud should not be underestimated. The auditor must be independent and without respect to the client to maintain the dependability of their findings. The auditor should always strive to be objective in judgment and pronouncements, and only the facts should enter into the assessment of whether conformance exists between criteria and established programs.

The foundation for trust and confidence in internal auditors' judgment is established by their honesty. This study wants to examine what factors cause fraud in public accounting firms. Especially those that occur in public accounting firms in Jakarta. This research focuses on the attitudes that auditors should have, namely independence and integrity.

2. Literature Review

Theoretical Foundation Audit Standards

Auditing standards are guidelines that public accounting firms and certified public accountants (CPAs) follow when conducting audits. These are broad guidelines that auditors can use to carry out their professional duties when auditing historical financial statements. Auditing standards take into account requirements for reporting, audit evidence, and professional attributes like competence and independence. Every audit that a business or auditor conducts, according to Kamal (2021), complies with all applicable laws and requirements. At least The book Accounting Audit 1 discusses the ten criteria that make up the Statement of Auditing criteria (PSA).

These standards are divided into three sections. Three sets of standards: general, field work, and reporting. Requirements like having sufficient technical training and proficiency, maintaining mental independence, and using due professional care when performing the audit and preparing the auditor's report are listed in the General Standards section. If the auditor reports that the financial statements are presented in compliance with generally accepted accounting principles, it must be stated in the Standards of Reporting section of the report. An auditor may not be able to offer a trustworthy opinion on the financial statements and their report may be viewed as erroneous or unreliable if they do not adhere to GAAS.

These requirements are in place in an attempt to influence how the audit's findings affect the company's advantages. Regarding a few of these requirements, among others:

1. Something that calls for proficiency or knowledge.
2. Lack of autonomy or influence.
3. Professionalism or appropriateness of care.
4. Sufficient preparation and appropriate oversight
5. Sufficient comprehension or internal control framework
6. Convincing audit proof
7. The application must be consistent or consistent.
8. It should be considered that the report's content covers all relevant topics.
9. Opinion expression, or acceptable opinion expression.

General Standard

Auditing is a crucial and necessary activity for business or company managers. The Indonesian Institute of Public Accounting (IAPI) has established and approved the standards and laws that serve as the foundation for audit implementation. These standards include reporting on interpretations, fieldwork, and general standards. The Financial Accounting Standards Board (DSAK IAI) and the Indonesian Sharia Accounting Standards Board (DSAS IAI), for sharia-based businesses, are in charge of establishing the Indonesian Financial Accounting Standards (SAK). The following are the general guidelines for carrying out audit activities:

1. auditor or audit executive is an individual or group possessing adequate technical training knowledge and auditing experience.
2. An auditor must uphold their mental defense of all issues pertaining to their independence and engagement.
3. In order to ensure meticulous and comprehensive report activities, auditors must apply their professional expertise in the auditing process.

Field Standard

The field work standard covers issues pertaining to audit performance in the field and is more detailed. The following are the standards:

1. Planning can have an impact on field performance. As a result, in order to be considered professional, all work should be carefully planned and considered, and if needed, assistance should be provided by properly surveyed previous assistants.
2. A sufficient grasp of internal control.
3. Competent audit evidence must be gathered via observation and inspection.

These guidelines are a part of the set of systematic guidelines known as GAAS, or generally accepted auditing standards, which are used by auditors to conduct financial statement audits of companies. The accuracy, consistency, and verifiability of an auditor's actions and reports are enhanced by GAAS. Details regarding the GAAS are contained in three sections: General Standards, Standards of Fieldwork, and Standards of Reporting. The General Standards section outlines requirements such as maintaining mental independence, having adequate technical training and proficiency, and using due professional care when conducting the audit and writing the auditor's report.

Auditor Independence

Auditor independence is a mental attitude that is impartial, not controlled by other parties, and free from influence in conducting audit testing, evaluating audit results, and preparing audit reports in accordance with the rules or principles of professional principles, auditor independence is very important in maintaining quality and providing accurate and reliable information for decision making. According to research by Yosua, Y., & Kristanto, S. B (2021) explained according to Meista Et al (2018) independence is not easily influenced because auditors carry out their work in the public interest. Based on what was found, an auditor must be able to act independently in the public interest.

Furthermore, according to Agoes (2017) in the understanding of independence for public accountants is divided into 3 types, namely: Independence in appearance (independence in reality in the company organization), and independence in mind (independence in mind). Of the 3 types put forward above, according to Biri (2019) shows that the independence of public accountants can be assessed from these 3 sides, in appearance, facts, and in the minds of public accountants. The audit report produced by the auditor will be used by users of the financial statements, of course by maintaining its independence, the auditor has carried out an obligation to not only be honest with company management. However, be honest with users of financial statements. According to Imas (2018) Independence is an impartial attitude in providing professional services in carrying out the audit process.

Auditor Integrity

According to Santoso et.al, (2020) auditors with integrity are auditors who have high honesty values and in expressing the real situation. Auditor integrity is a person's ability to maintain honesty, a responsible attitude, work wholeheartedly, provide benefits, and compliance with legal and regulatory provisions, auditor integrity is very important in maintaining the objectivity and freedom of the auditor's mental attitude in conducting audits,

so that auditors do not allow their audit considerations to be influenced by others. Auditor integrity can be measured by indicators such as honesty, balance, providing mandates.

According to Muniroh, Niyawati (2022) integrity is the quality that underlies public trust and a benchmark in decision making (Candradewi & Putri, 2022). Integrity is an internal factor that affects auditor performance. An auditor in doing work should pay attention to and uphold the integrity of the auditor. According to Halim (2018) explains that in carrying out his duties, an auditor at KAP must maintain his integrity and objectivity, be free from interests, not allow material misstatements to occur or transfer consideration to others. An auditor must be honest and transparent in examining financial statements and giving his opinion.

According to Mulyadi (in Fazrin, 2016) the indicators of auditor integrity measurement are as follows:

1. Auditor Honesty and Transparency

Honesty is the attitude of the auditor who states something actually and according to the facts by not adding or subtracting.

2. Auditor courage

Courage is an auditor who has a strong heart, is not afraid and has a high sense of self-confidence in facing difficulties.

3. Auditor Discretion

Wise in this case is a study in an auditor's thoughts, words and actions based on the surrounding scope by not forcing the will on what and whoever.

4. Auditor Responsibilities

Responsibility means that the auditor has an obligation to assume and be responsible for conducting the audit. This means that the auditor must bear everything related to the audit report he has prepared.

Based on this explanation, it can be concluded that auditor integrity is the attitude of auditors to always behave in accordance with the applicable rules and norms in carrying out audit tasks so as to maintain public trust. Having an attitude of high integrity in individual auditors, the audit is believed to have a good level of performance and quality of examination results.

Auditor Fraud Detection

Fraud detection by auditors is very important in maintaining audit integrity and credibility. Fraud detection is also a process by which finding or determining an illegal act that can result in losses for a company or organization. According to Amrizal (2004), it is explained that the function in detecting fraud is to try to eliminate or eliminate the causes of the fraud, because it is easier to detect fraud that will occur in a company.

Auditing Standards on fraud detection.

According to Priyano, Suratman Hadi (2017) in fraud detection, the problem is not the absence of auditing standards that provide guidelines for fraud detection efforts, but the inadequacy of these standards to provide appropriate direction. This can be seen from the description of the development of auditing standards in front, which shows efforts to continuously improve the standards governing fraud detection. The primary reason for these improvements is the ineffective implementation of fraud detection responsibilities in practice.

The expectations gap is addressed by the issuance of SAS no.53, which greatly expands the auditor's duties concerning fraud. The emphasis of this standard is on the auditor's need to evaluate the likelihood that errors and irregularities will result in material misstatements in the financial statements. The auditor should plan his audit to give a reasonable assurance for the detection of material errors based on this assessment. According to SAS No.53, requiring errors is equivalent to requiring fraud.

Although SAS no. 53 contains a number of factors that may indicate the existence of material misstatement, according to Loebbecke et al. This standard does not specifically tell how these factors are used to distinguish between errors and irregularities and how the results of the review of these factors are translated into likelihood. Based on their research, Loebbecke et al. suggest that auditors make separate assessments of material errors, material embezzlement (defalcation) of material management fraud. Auditors are not encouraged to be vigilant about fraud risk because SAS no.53 does not clearly distinguish between the risk assessment of intentional and unintentional misstatement (as also shown in Zimbelman's research, 1997).

The amendment of SAS no.53 to SAS no. 82 requires the fraud risk assessment to be explicit and separate. Auditors are also required to document the fraud risk assessment separately. From Zimbelman's research, SAS no. 82 is indeed quite successful in directing auditors to pay attention to fraud. However, SAS no. 82, as obtained from Zimbelman's research and later Glover et al. (2003) is insufficient to motivate auditors to modify the audit's scope in response to shifts in the perceived fraud risk, preventing them from selecting alternative audit techniques. The outcomes make one wonder how well SAS No. 82 is working to enhance fraud detection. Put differently, this means that although auditors put forth greater effort, they continue to employ a fixed audit approach that might not be useful in identifying fraud.

determined what influences the ability to detect fraud

The task of detecting fraud is not one that external auditors, hereafter referred to as auditors, can perform easily. Auditors face several challenges when it comes to identifying fraudulent activity. The characteristics of fraud and error can make it difficult for auditors to identify fraudulent activity. Since fraud is a legally nebulous term, auditors are not qualified to judge whether fraud has occurred. Rather, actions that result in a material misrepresentation of the financial statements are particularly linked to the auditor's interest. The primary distinction between fraud and error is the nature of the underlying action that results in the financial statement misstatement. It may be challenging for auditors to identify fraudulent activity due to the rarity of fraud and a lack of relevant experience in detecting fraud.

The level of experience and skepticism of auditors can affect fraud detection. Auditors should be aware of business disruptions and also maintain independence and objectivity during the audit process. Auditors must analyze financial statements and point out potential irregularities to prevent fraud in company operations. Auditors must be able to identify the three conditions of the triangle of deception: incentive/pressure, opportunity, rationalization.

In order to identify fraudulent activity, auditors need to exhibit professional skepticism and keep that attitude throughout the audit. The auditor should always strive to be objective in judgment and pronouncements, and only the facts should enter into the assessment of whether conformance exists between criteria and established programs. Auditors must avoid the temptation to discuss other audits with the people they are presently auditing. These factors can make fraud detection a challenge for external auditors.

Hypothesis

Independence has a Significant Effect on Fraud Detection

An essential component of the auditing process is independence. An auditor can spot fraud when he or she maintains their independence because they are not subject to outside pressure or influence. The higher the level of independence, the better the auditor's ability to detect fraud.

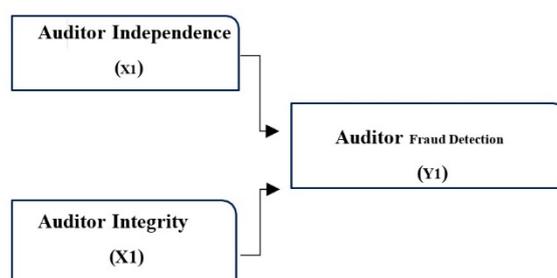
Integrity has a Significant Effect on Fraud Detection

Auditor integrity is also an important factor that significantly affects the auditor's ability to detect fraud. When an auditor has high integrity, they tend to act ethically and report any fraudulent activity they detect. In addition, integrity is one of the determining factors for the auditor's ability to detect fraud, in addition to professionalism, motivation, and independence.

Independence and Integrity have a Significant Effect on Fraud Detection

Independence and integrity are two important factors that significantly affect auditors' ability to detect fraud. maintaining high independence and integrity allows auditors to act ethically and accurately report the fraudulent activities they detect. The auditor's capacity to identify fraud is also influenced by their independence, integrity, professionalism, drive, and competence. In order to effectively identify fraud, auditors must uphold a high standard of independence and integrity.

Conceptual Framework



3. Research Methods

Research Design

The research method used is a quantitative approach. Quantitative method is research that is structured and quantifies data to be generalized. According to Sudaryana's (2022) explanation, written by Iftitah Nurul Laily (2022), quantitative research focuses on the analysis of numerical data, or numbers, processed using statistical methods. Fundamentally, the quantitative method is used in inferential research (hypothesis testing) to determine the likelihood of rejecting the null hypothesis (nil). With quantitative methods, significant group differences or relationships between the variables under study are obtained. In general, quantitative research is a large sample study.

Variable Identification

Variable identification is the process of determining what variables will be used in a research process. Research variables, according to Hamada Nofita Putri (2021), are characteristics, traits, or values of individuals, things, groups, or activities that differ in some way. A condition in a study that affects a dependent variable is called an independent variable, according to Kholida Qothrunnada (2021). Conditions that affect the dependent variable are known as independent variables. The condition that researchers measure to determine how much the independent variable influences something else is known as the dependent variable. The dependent variable is what is being tested or studied by scientists because it depends on other factors.

From this definition, it can be seen that this research aims to achieve a causal relationship between variables. Furthermore, in this study there are several variables to be examined which are grouped into independent variables and dependent variables, including the following:

1. Independent variables: In this study, the independent variables are the independence and

integrity of the auditors.

2. Dependent variable or dependent variable. In this study, the dependent variable is auditor fraud detection.

Population, Sample, and Sampling Technique

The research population is an object or subject that has certain qualities and characteristics that are determined by the researcher to be studied and then draw conclusions. According to Muchlisin Riadi (2020) explains that population is the whole, totality or generalization of units, individuals, objects or subjects that have certain quantities and characteristics to be studied, which can be people, objects, institutions, events, and others in which can be obtained or can provide research information (data) which can then be drawn conclusions. The target population is a population that has specific characteristics in accordance with the research objectives. Population research is very important before conducting research because the population is the source of data. Samples according to Dameria Sinaga (2014) quoted from Somantri (2006: 63) suggest that samples are a small part of the population members taken according to certain procedures so that they can represent the population. According to Ugijono (1997: 57) quoted by Riduwan (2003: provides an understanding that "the sample is the number and characteristics of the population") Sugiyono (2018) adds that a sample is a subset of all the people or things that satisfy specific requirements, and that the sample selected from the population must be accurately representative of the population being studied.

Researchers will distribute questionnaires to samples, namely by spreading google forms. Google form is a google service that aims to make it easier for users to create surveys or forms via the internet. Nowadays, modern facilities are very helpful for expanding access to information. Google form provides features that make it easy for users to process survey and form data according to Sereliciouz (2021) The researcher's sampling technique spread the questionnaire to the sample, namely using the nonprobability sampling method by distributing questionnaires by purposive sampling.

Research Instruments

Since the research instrument is a tool for gathering research data, it needs to be accurate, dependable, and accountable to science. Researchers used a questionnaire approach and primary data for this investigation.

The questionnaire is a technique for gathering data in which a set of statements is given to respondents, or other people, for them to respond to. This questionnaire statement is obtained by translating the measured variables into indicators, then the indicators are used as benchmarks for compiling statement items. In order for data to be collected using Google Form according to Erik Obiet Choiri (2020)

Data Collection Techniques

In this study, researchers will carry out quantitative data collection techniques where raw data obtained from respondents' answers to the research instruments (questionnaires) distributed must be processed into standardized data. The questionnaire data is processed by performing the following steps:

- a. Make questions about the topic of discussion regarding the effect of auditor independence, auditor integrity on fraud detection.
- b. Entering into Google Form as testing data Questionnaire.
- c. The data from the google form was collected and checked again.
- d. The author also uses decision data from various sources.

Data Processing and Analysis.

The data obtained from respondents is processed using Google form. The stages are to conduct validation tests, reliability tests, and hypothesis tests. Assessment of the score of each variable for each item in the questionnaire so that it will produce a total score for each respondent.

The assessment of the score of each variable for each item in the questionnaire uses a Likert scale which will give a value or scale weight to each alternative answer, so that it will produce a total score for each respondent.

Data Quality Testing

The statistical tests used are multiple linear regression analysis tests, t and f hypothesis tests, validation tests, reliability tests, normality tests, correlation tests, and determination tests. Thus, the authors employ this technique to determine whether there is a positive or negative relationship between the impact of auditor independence and auditor integrity on auditor fraud detection.

Validation Test

The validation test according to Lestariningsih (2016) states that validation is the degree to which a test measures what should be measured. In addition, according to Cooper and Schindeler, in Zulganef (2006), validation is a measure that shows that the variable being measured is really the variable that the researcher wants to study. Meanwhile, according to Sugiono and Sitinjak (2006), validation relates to a variable measuring what should be measured. The validation test is a test used to show the extent to which the measuring instrument used in measuring what is measured.

According to Ghozali (2009) states that the validation test is used to measure whether a questionnaire is valid or not. A questionnaire is said to be valid if the statement on the questionnaire is able to reveal something that will be measured by the questionnaire. The requirements that need to be fulfilled are as follows:

- a. The questionnaire's statement items are valid if r is less than or equal to 0.30.
- b. The statement items in the questionnaire are deemed invalid if $r \leq 0.30$.

An instrument's validity indicates how relevant the thing to be measured is; the higher the validity, the more precise the tool is. A test is considered to have high validity if the results fulfill the intended purpose of the measure and the research that was done.

Reliability Test

Reliability test according to Sugiono (2005) explained that reliability is a series of measurements of measuring devices to have consistency if measurements made with measuring instruments are carried out repetitively.

And also according to Sugiono and Situnjak (2006) states that reliability refers to an understanding that the instrument used in research to obtain information used can be trusted as a data collection tool and is able to reveal actual information in the field. The degree of stability, consistency, predictability, and accuracy of a test is referred to as its reliability. A measurement that can yield trustworthy data is considered to have high reliability.

Normality Test

(Ghozali, one century ago) The normalcy test makes use of the non-parametric Kolmogorov-Smirnov (K-S) statistical test. When utilizing the K-S test, data with an abnormal distribution are represented by H_A and data with a normal distribution by H_0 . If the probability (asyp.sig) > 0.05 is accepted, the data is said to be normally distributed; if the probability < 0.05 , H_0 is accepted (Ghozali, 2006).

Multiple Linear Analysis

Regression analysis is the study of the dependence of the dependent variable on one or more independent variables, also explained according to Nawari (2010) regression analysis is a simple way of investigating the functional relationship between different variables. The relationship between these variables is written in a mathematical model.

In this study, multiple linear regression analysis was used with the following equation:

$$Y = a + BX_1 + BX_2 + e$$

Y: Fraud detection a: Constant

B: regression coefficient X1: Auditor Independence X2: Auditor Integrity

e: Error

Hypothesis testing

In order to assess the relationship between multiple independent variables and determine the direction of that relationship between the independent and dependent variables, this study uses multiple linear analysis in its hypothesis testing. Two tests are used in this analysis: the individual parameter significant test (t statistical test) and the coefficient of determination (R²) test.

Determination Coefficient Test

A measure of the model's ability to explain variations in the dependent variable is the coefficient of determination (R²). The influence of the independent variable on the dependent variable is established since the coefficient of determination (R²) of the analysis must be greater than zero. On the other hand, if the R² value is close to 1, it means that the independent variables provide almost all of the information needed to identify the dependent variable.

T Statistical Test

The computed significant level and the confidence level (α) value are compared to perform the t test. If the computed significance level value is higher than the confidence level (α), then the independent variable does not independently significantly affect the dependent variable. Conversely, if the determined significant level value is less than the confidence level (α), then each independent variable significantly affects the dependent variable on its own. In this study, the confidence level (α) is 5.

F Statistical Test

The f statistical test is a statistical testing method that is used simultaneously with two or more objects as a comparison. "The f test is used to test the hypothesis of the independent variables simultaneously and significantly on the dependent variable". "The f test is conducted to see the effect of all independent variables together on the dependent variable. Typically, a significance level of 0.05 is employed. When conducting hypothetical tests in the f test, there are two methods that are frequently used as a reference or guideline: comparing the calculated f value with the f table value. If the calculated f value is greater than the f table value, the alternative hypothesis is accepted, which states that all independent variables have a significant effect on the dependent variable. Conversely, if the value of g count < f table, then the hypothesis is rejected.

4. Results And Discussion Results

Overview of Subjects and Objects of Research

The subjects in this study were auditors who worked at public accounting firms (KAP)

in the city of Jakarta. There are 10 KAP offices that accept to fill out the author's final research questionnaire, after distributing the questionnaires there are 33 auditors who are willing. This study for the variables of auditor independence, auditor integrity, and auditor fraud detection, uses a Likert scale of 1-5, where the number indicates how strongly the respondent agrees or disagrees with a statement.

Description of Research Results

Primary results data in this study were obtained using a list of statements (questionnaires / surveys) distributed using google form and sent to auditors in Jakarta. The questionnaire was distributed at the beginning of September 2023 and there were 33 respondents who were willing to fill in after 3 weeks of waiting at the beginning of October 2023. on the returned questionnaire no one was declared invalid / failed for the entire returned questionnaire because the questionnaire that could be processed was the same amount.

Demographic Description of Respondents

Respondents who were sampled in this study were public accounting firms (KAP) spread across Jakarta. Based on the results of the returned questionnaire, it is known that the respondent's characteristic data includes gender, KAP name, age, status, education, length of work, position or position, length of service. Overall, the demographics of respondents are shown in

Based on the results contained in the data, it is known that the respondent data collected are 33 people consisting of 20 people (60.6%) men and 13 people (39.4) women, there are four people (12.1%) SMA / SMK, twenty-five people (75.8%) S1, and four people (12.1%) S2 / S1. Based on the position at work, there were twenty people (62.5%), six people (18.8%) supervisors, six people (18.8%) managers. Twenty-two respondents (68.8%) worked up to 9 hours per day and ten respondents (31.3%) worked more than 9 hours.

Model Analysis and Hypothesis Proving

The author uses multiple regression analysis techniques to predict the dependent variable based on the independent variable and evaluate the degree of influence between one dependent variable and two or more independent variables.

Validity and Data Quality Tests

The degree to which a test can measure what it is supposed to measure is referred to as validity. Validity in the context of questionnaires refers to how well the questions accurately reflect the conditions or occurrences that they are designed to measure in the real world. Construct validity refers to the extent to which a questionnaire measures what it is supposed to measure. Face validity refers to the degree to which a question truly and accurately reflects the intended focus. Researchers can take a number of actions to increase a questionnaire's validity, including consulting with other researchers, having the survey reviewed by experts, and looking for common mistakes like leading, confusing, and double-barreled questions.

Validity is essential to ensure that the inferences and conclusions made based on the results of the questionnaire are valid. According to Prima, (2023) Validation is the process of ensuring that a system for the generation process functions according to its purpose. This is a very important subject in various fields, including product development, software testing, decision making, and scientific research.

Table 1. Auditor Independence Validation Test Results

	Indicator	Pearson Correlation	Sig. (2-tailed)	Keterangan
X1.1	.796	.000	Valid	
X1.2	.515	.002	Valid	
X1.3	.645	.000	Valid	
X1.4	.626	.000	Valid	
X1.5	.529	.002	Valid	
X1.6	.776	.000	Valid	

Source: Processed Data, 2023

Based on the test results displayed in table 1 above, all of the indicators that were used are considered valid.

Table 2. Auditor Professional Validation Test Results

Indicator	Pearson Correlation	Sig. (2-tailed)	Description
X2.1	.632	.000	Valid
X2.2	.840	.000	Valid
X2.3	.804	.000	Valid
X2.4	.600	.000	Valid
X2.5	.611	.000	Valid
X2.6	.718	.000	Valid

Source: Processed Data, 2023

Based on table 2 above, from the results of the tests carried out, all indicators used are declared valid.

Table 3. Auditor fraud detection validation test results

Indikator	Pearson Correlation	Sig. (2-tailed)	Keterangan
Y1.1	.452	.008	Valid
Y1.2	.458	.007	Valid
Y1.3	.487	.004	Valid
Y1.4	(.155)	.388	Tidak Valid
Y1.5	.859	.000	Valid
Y1.6	1		Valid
Y1.7	.592	.000	Valid
Y1.8	.642	.000	Valid
Y1.9	.097	.592	Valid
Y1.10	(.136)	.449	Tidak Valid

Source: Processed Data, 2023

Based on table 3 above, there are two indicators of the auditor fraud detection variable that have a correlation of less than 0.3, namely 0.155, and 0.136, therefore these indicators are invalid and must be removed as indicators of the auditor fraud detection variable.

Table 4. Auditor fraud detection validation test results

Indicator	Pearson Correlation	Sig. (2-tailed)	Keterangan
Y1.1	.536	.001	Valid
Y1.2	.212	.235	Valid
Y1.3	.481	.005	Valid
Y1.5	.505	.003	Valid
Y1.6	.592	.000	Valid

Y1.7	1		Valid
Y1.8	.569	.001	Valid
Y1.10	(.101)	.577	Invalid

Source: Processed Data, 2023

Based on table 4 above, there is one indicator of the auditor fraud detection variable which has a correlation of less than 0.3, namely 0.101, therefore the indicator is invalid and must be removed as an indicator of the auditor fraud detection variable.

Table 5. Auditor Fraud Detection Validation Test Results (Stage 3)

	<i>Indicator Pearson</i>	<i>Sig. (2-tailed)</i>	<i>Keterangan</i>
Y1.1	.648	.000	Valid
Y1.2	.680	.000	Valid
Y1.3	.758	.000	Valid
Y1.5	.814	.000	Valid
Y1.6	.868	.000	Valid
Y1.7	.742	.000	Valid
Y1.8	.763	.000	Valid

Source: Processed Data, 2023

Based on table 5 above, the auditor's fraud detection indicator is declared valid.

Reliability Test

Questionnaire items are said to be reliable or reliable if a person's answer to a statement is consistent or stable over time. The reliability test is used to measure that the variables used are completely free from errors so that the results are consistent even though they are tested multiple times. The questionnaires are collected and valid for analysis, then grouping is carried out for the statement items submitted and determining the value of each variable from a number of statements used to measure these variables.

This reliability calculation is carried out using the Cronbach's Alpha method. If the result of Cronbach's Alpha is above 0.60, then the data has high reliability (Ghozali, 2006).

Table 6. Reliability Test Results

Variables	Cronbach's Alpha	Alpha Standard	Description
Auditor Independence	.667	0,6	Reliable
Auditor Integrity	.789	0,6	Reliable
Auditor Fraud Detection	.870	0,6	Reliable

Source: Processed Data, 2023

Based on table 6 above, the variables used for this study are reliable or valid.

Classical Assumption

Test Normality Test

The normality test is used to test whether the regression model, confounding or residual variables have a normal distribution. The normality test was carried out using non-parametric Kolmogorov-Smirnov (K-S) statistics. The K-S test uses the Asymp. Sig (2-tailed), which value must be above the alpha level of 5% or 0.05. In addition, the Kolmogorov-Smirnov value is seen, whether it is significant to the Asymp. Sig (2-tailed) or not.

The K-S test is used by creating an Unstandardized residual variable. H0 is normally distributed data from HA is abnormally distributed data. If the probability (asyp.sig) > 0.05 then H0 is accepted and if the probability <0.05 then H0 is rejected. H0 is accepted indicating that the data is normally distributed.

Table 7. Normalcy Test Outcomes
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.89154396
Most Extreme Differences	Absolute	.141
	Positive	.130
	Negative	-.141
Test Statistic		.141
Asymp. Sig. (2-tailed)		.133 ^c

Source: Processed Data, 2023

Test of Multiple Linear Regression Regression Model

Multiple linear regression analysis was used to look at how auditor independence and integrity affected the public accounting firm in Jakarta's ability to identify auditor fraud.

Table 8. Coefficients' Multiple Linear Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig
	B	Std. Error	Beta		
1. (Constant)	18.720	3.267		5.730	.000
	.103	.160	.094	.642	.526
Independence					
Integrity	.776	.160	.713	4.853	.000

a. Dependent variable: PKA

Source: Processed Data, 2023

The regression equation obtained from the data analysis table 4.8 is as follows:

AUDIT FRAUD DETECTION: 18.720 + 0.103 INDEPENDENCE + 0.776

Based on the multiple linear regression equation, the influence of each independent variable on fraud detection can be observed.

1. The constant value of 18,720 indicates that the detection of audit fraud can be estimated at 18,720 units caused by other variables not used in this study if all of the independent variables used are 0 or remain unchanged.
2. The coefficient of independence is 0.103, meaning that, under the assumption that all other variables remain constant, audit fraud detection will increase by 0.103 for every unit increase in independence. The coefficient's positive sign denotes a one-way relationship.
3. The result of the integrity coefficient is 0.776, showing that if integrity increases by one unit, then fraud detection will increase by 0.776, assuming that the other independent variables are constant.

Hypothesis Test

Determinant Coefficient (R2)

Table 9. Determinant Coefficient (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.776	.601	.575	2.614

Source: Data processed, 2023

Based on table 9 it can be seen that the Adjusted R2 value is 0.601, indicating that the detection of audit fraud can be explained by auditor independence and auditor integrity.

Test t

The amount that each independent variable in this study adds, on its own, to the explanation of the dependent variable is determined using the t test. Comparing the computed significant rate with the trust rate value (α) is how the t test is performed. If the computed significance rate is higher than the trust rate (α), the independence variable does not independently significantly affect the dependent variable. If the computed significant rate value is less than the confidence level (α), then each independent variable has a significant impact on the dependent variable in the interim. The confidence level (α) in this study was established at 0.05.

Tabel 10. Statistical Test Results t

Variabel	Kuefisien	Signifikan	Kesimpulan
Independensi Auditor	.103	.526	H0 Diterima atau H1 Ditolak
Intergritas Auditor	.776	.000	H0 Ditolak atau H2 Diterima

Source: Data processed, 2023

From table 10 the independent variable, namely auditor integrity, has a significant value less than the confidence level, namely 0.000, so it can be concluded that the auditor integrity variable individually affects the dependent variable in this study, namely auditor fraud detection. The other independent variable, auditor independence, on the other hand, has a significant value of 0.526, which is greater than the confidence level and indicates that the auditor independence variable by itself does not significantly affect the dependent variable.

Test f

The F test is a statistical test used to determine the effect of all independent variables together on the dependent variable. The significance level used for the F test is typically 0.05. The F test is used to determine whether the regression model provides a better fit to the data than a model that contains no independent variables. The F test provides an overall measure of the significance of the regression model. The F test compares the variance explained by the regression model to the variance not explained by the model. If the F value is greater than the critical value, the null hypothesis is rejected, and the regression model is considered significant. The F test is an essential tool for determining the overall significance of a regression model since it can be used to determine the combined effect of all independent variables on the dependent variable.

Table 11. F Statistical Test Results

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	94.106	2	47.053	12.244	.000 ^b
	Residual	103.760	27	3.843		
	Total	197.867	29			

a. Dependent Variable: Pendeteksian Kecurangan
 b. Predictors: (Constant), Integritas, Independensi

Source: Processed Data, 2023

Table 11 shows that, with the f test results exceeding the significance level of 0.05, all independent variables do not significantly affect the dependent variable. In this case, the hypothesis (H0) is accepted and the alternative hypothesis (H1) is rejected.

Discussion

Auditor Independence's Impact on Auditor Fraud Detection

The study's findings show that auditor fraud detection is unaffected by an independent mindset. In order for an auditor's opinion to be based on the degree of fairness, they must be objective, free from personal bias, and resistant to pressure from interested parties when expressing opinions or drawing conclusions. This is known as auditor independence. However, the auditor's independence depends on the auditor's stance, even though what is done is wrong and does not want to be justified by his colleagues, it certainly will not improve results.

If the auditor who is independent does not have sufficient knowledge or is not competent in his field, a reliable audit report cannot be produced. As an auditor, he should remain independent, balanced by adequate ability and sufficient knowledge so that the resulting audit report can assist in the decision-making process. "Auditor independence is an attitude and action in carrying out an examination to be impartial to anyone and not be influenced by anyone," states (SPKN, 2017: 16). In performing its professional duties, the examination must be impartial and devoid of conflicts of interest.

The Effect of Auditor Integrity on Auditor Fraud Detection

The results of this study indicate that auditor integrity has a significant effect on auditor fraud detection. This means that an auditor who has a professional attitude will carry out audit tasks in accordance with their capabilities and limitations.

5. Conclusions

Summary

1. The independence of auditors who work at the Public Accounting Firm in Jakarta has no influence on fraud detection. These results indicate that the independence of auditors has no effect on the auditor's probability.
2. The greater the integrity of the auditors, the more public confidence in the quality of services provided by the auditors.
3. Independence and Auditor Integrity in this study in the third hypothesis at a public accounting firm in Jakarta which states that auditor independence and integrity have a significant effect on auditor fraud detection. But according to the findings, the only factor that significantly affects auditor fraud detection is auditor integrity. Consequently, it is accurate to conclude that while independence has no appreciable impact on auditor fraud detection, auditor integrity does.

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