


Determinants Of The Ability Of The Internal Compliance Unit To Detect Fraud With Professional Skepticism As A Moderator

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Article Info	ABSTRACT
Keywords: Competence, Independence, Whistleblowing, Fraud, Professional Skepticism	This study aims to test and analyze the influence of competence, independence, and whistleblowing on the ability of internal compliance units to detect fraud, with professional skepticism as a moderation variable. This research was conducted in the Internal Compliance Unit of the Directorate General of Water Resources, the Directorate General of Highways, and the Directorate General of Cipta Karya. Primary data was collected through questionnaires and saturated sampling techniques, multiple regression analysis, and moderation regression analysis to test the research hypothesis. The study results show that competence, independence, and whistleblowing affect the ability of the internal compliance unit to detect fraud. Professional skepticism can moderate the influence of competence, autonomy, and whistleblowing on the ability of the internal compliance unit to detect fraud.
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INTRODUCTION

Fraud has now become a severe issue in Indonesia. The phenomenon is found in various public and private sector organizations. This can be seen from the annual publication of Transparency International, which recorded that in the 2022 Corruption Perceptions Index, Indonesia ranked 110th out of 180 countries, down from the previous year's ranking of 96th (transparency.org).

Based on data from Indonesia Corruption Watch (ICW), 579 corruption cases have been prosecuted in Indonesia throughout 2022. This number increased by 8.63% compared to the previous year, which had 533 cases. Of these cases, 1,396 people are suspected of corruption in the country. The number also increased by 19.01% compared to 2021, which was 1,173 suspects (<https://dataindonesia.id>)

The Internal Audit Standard of the Government of Indonesia (SAIPI) explains that fraud or fraud is any unlawful act characterized by fraud, concealment, or breach of trust. Fraud is committed by individuals or organizations to obtain money, property, or services, to avoid payment or loss of services, or to secure personal or business profits. Fraud is an act that contains an element of intentionality. The Association of Certified Fraud Examiners (ACFE) describes occupational fraud (work-related fraud) in the form of the Fraud tree, which classifies fraud into 3 (three) major categories, namely financial statement fraud, asset abuse, and corruption (ACFE, 2020).

The Ministry of Public Works and Public Housing (PUPR) is a government agency in Indonesia that is responsible for developing infrastructure, housing, and public facilities. Its duties include planning, designing, and managing projects to support the growth and welfare of the community or its focus on building and public facilities. Therefore, the Ministry of PUPR is one of the Ministries with the largest budget managers.

As one of the large budget managers, the Ministry of PUPR faces the risk of fraud. One example of fraud that occurred within the Ministry of PUPR was the KPK conducting an over-the-top (OTT) bribery operation at the National Road Implementation Task Force (PJM) Region I of East Kalimantan at BBPJM East Kalimantan on November 23, 2023 with a score of 1.4 in the national road procurement project in Paser Regency, including the improvement of Jalan Simpang Batu laburan and the preservation of Jalan Kerang-Lolo-Kuaro. 5 people have been designated as suspects, namely, the Head of the Regional 1 National Road Implementation Task Force (Kasatker) at the East Kalimantan (East Kalimantan) National Road Implementation Center (BBPJM) type B, Rahmat Fadjar, Riado Sinaga as the Commitment Making Officer (PPK) at the Regional 1 East Kalimantan National Road Implementation Task Force, Abdul Nanang Ramis as the owner of PT Fajar Pasir Lestari, Hendra Sugiarto as a staff of PT Fajar Pasir Lestari, and Nono Mulyatno as Director of CV Bajasari (source: <https://kaltimpost.jawapos.com/>).

The importance of the role of internal control can be seen as a defense to prevent and identify deviations. When fraud cases by institutions such as the KPK or APH are revealed, the public often focuses on the failure of internal control roles in detecting fraudulent acts. The ability of auditors and internal compliance units to detect fraud is questionable because they do not smell symptoms of fraud. If the role of internal control has limitations in detecting fraud, it will be used by other parties. Fraudulent practices result in unfair competition in the procurement of goods and services. In addition, it can also sacrifice the quality of infrastructure development. Another impact will be a loss of public trust in auditor performance, professionalism, and social credibility (DeZoort & Harrison, 2018).

Internal supervision needs to be increased so that similar cases do not occur again. In addition, as one of the ministries that have a high-performance target by contributing to economic growth and infrastructure acceleration, the Ministry of PUPR continues to make efforts to mitigate the risk of fraud in the implementation of the procurement of goods and services as well as corrupt practices in the Ministry of PUPR which are widely related to auctions that have the potential to cause irregularities. For this reason, the Minister of PUPR formulated 9 (nine) strategies carried out through Official Memo Number 01/MD/M/2020 dated June 29, 2020, to all Middle High Leadership Officials in the Ministry of PUPR as a form of strategy to prevent irregularities in terms of procurement of goods and services at the Ministry of PUPR, which includes the establishment of an Internal Compliance Unit (UKI) in each Organizational Unit.

The establishment of the Internal Compliance Unit (UKI) as a new unit in each Organizational Unit is part of the Ministry of PUPR's commitment to implementing the mandate of Article 2 paragraph (1) of Government Regulation Number 60 of 2008 concerning the Government Internal Control System (SPIP). In the article, it is stipulated that in order to increase the accountability of budget expenditure with the principle of state financial management that complies with laws and regulations, is effective, efficient, and transparent, and good organizational governance, the Minister/Head of the Institution is obliged to control the implementation of government activities. The Internal Compliance Unit (UKI) is the second line of defense for each Organizational Unit in the Ministry of PUPR. UKI focuses on strengthening supervision to support the Risk Owner Unit (UPR) as the first line of defense and the Inspectorate General as the third at the Ministry of PUPR. UKI has 2 (two) significant tasks in realizing good governance at the Ministry of PUPR: compliance monitoring and implementing risk management.

According to the attribution theory first proposed by Rritz Heider in 1958, a person's behavior is determined by a combination of internal forces (ability, effort) and external forces (difficulty, luck) (Heider, 1958). A person's performance and behavior can be influenced by his or her abilities, which come from a person's internal strengths, such as traits, character, attitudes, abilities, expertise, and effort. Factors that come from beyond the control of the individual are external forces of a person, such as pressure situations, difficulties, or luck at work. Based on this theory, the behavior of a person who carries out internal supervisory duties with solid internal strength will differ from that of an internal supervisor with weak internal strength. In this case, there will be differences in the auditor's ability to assess fraud risk. Auditors can be negligent in fulfilling their responsibilities in detecting fraud due to factors such as auditors and other factors (Indrasti & Karlina, 2020).

Tuanakotta (2010) explained that technical competence constraints are one-factor affecting auditors' failure to detect fraud. Auditors' competence is one of the essential components in carrying out audits because competence affects their success in detecting fraud. Through good competence, auditors can conduct the audit process more effectively and efficiently and hone their sensitivity in analyzing information.

Previous studies show that auditor competence positively impacts their ability to detect fraud (Digdowiseiso et al., 2022; Hadija & Kuntadi, 2023; and Said & Munandar, 2018). On the other hand, different findings suggest that competence does not significantly influence auditors' ability to detect fraud (Arnanda et al., 2022; Prameswari et al., 2022; Wibowo & Dewi, 2022).

The second factor that affects the auditor's ability to detect fraud is independence. Auditors can detect fraud because independence is inherent in an auditor (Larasati, 2022). Independence is one of the essential things in the success of fraud detection and improving the ability of auditors. An independent attitude needs to be possessed by auditors because they can be free from the pressure and interests of any party so that auditors can detect whether or not there is fraud in the agency they have audited. If fraud is detected, the auditor does not secure the fraudulent practice (Indrawati et al., 2019).

Previous research has shown that independence plays a significant role in improving auditors' ability to identify fraud. The study found that independence has a positive relationship with fraud prevention in companies registered in Nigeria (Samuel & Augustine, 2022). The results of this study are reinforced by previous findings, as reported by Mustarikah Agustia (2018), Ningsih et al. (2020), and Hamilah et al. (2019). On the other hand, several other researchers stated that independence does not affect the ability of internal auditors to detect fraud, as revealed by Digdowiseiso et al. (2022), Indrasti & Karlina (2020), and Wulandari (2019).

The inconsistency of previous research results (research gap) and phenomena related to internal auditors' failure to identify fraud is the impetus for carrying out this research as a continuation of the study conducted by Digdowiseiso et al. (2022). This study has an empirical purpose to examine the factors that affect the auditor's ability to detect fraud, focusing on the research variables determined by Digdowiseiso et al. (2022), namely competence and independence.

The main difference between this study and the study conducted by Digdowiseiso et al. (2022) lies in the expansion of the variables and the theoretical framework used. This study adds professional skepticism and whistleblowing as independent variables, with the suspicion that professional skepticism can strengthen the influence of competence and independence on auditors' ability to detect fraud. In addition, there was a shift in the theoretical paradigm from the agency theory used in the previous study to the attribution theory as the primary foundation in this study. According to AAIP, professional skepticism involves an attitude of mind that always raises questions and critically evaluates evidence. This skepticism is significant so that cheating can be detected quickly.

Research by Edy (2021) and Putra & Sintaasih (2018) shows that the moderation effect of professional skepticism can strengthen the influence of competence on auditors' ability to detect fraud. In addition, professional skepticism can also strengthen the influence of independence on auditors' ability to detect fraud, as found by Ningsih et al. (2020) and Salsabil (2020). Therefore, this study adds the variable of professional skepticism as a moderator of competence and independence to the auditor's ability to detect fraud. In addition, this study also includes external factors based on the concept of attribution theory, namely whistleblowing, as an independent variable that has not been widely studied. The act of whistleblowing is considered a moral act when it is carried out with the motivation to protect integrity, fulfill public interest responsibilities, and correct mistakes (Mintz, 2015). The findings of the research of Iskandar et al. (2022) and Permana & Eftarina (2020) support that the whistleblowing system has a significant and positive influence on the auditor's ability to detect fraud. However, research by Indrasti & Sari (2019) found different results, that whistleblowing does not significantly affect auditors' ability to detect fraud.

METHODS

This study used a survey method to collect data, which was carried out by obtaining primary data from relevant populations. This survey was conducted using questionnaires as a tool. A questionnaire is a series of formal written questions designed to get information from respondents. The quality of questionnaires as research instruments is highly dependent on the extent to which the questionnaire fulfills its primary function: collecting data (Simamora, 2004). In the context of this study, the questionnaire used is a closed type, where answers have been provided so that respondents only need to choose the appropriate answers (Bougie & Sekaran, 2020, p. 147).

The variable measurement uses the Likert Scale with a scale of 1 to 5, which means: (1) Strongly Disagree, (2) Disagree, (3) Neutral, (4) Agree, (5) Strongly Agree. The Likert Scale was chosen because it measured respondents' positive and negative responses more firmly.

The test of research instruments for survey research is carried out because it uses a set of questions compiled by the researcher, which may have different perceptions from the research object. The test process of the research instrument includes checking the validity and reliability as follows.

The validity test aims to assess whether a questionnaire has sufficient validity or validity. The validity of the questionnaire can be seen from its ability to express the aspects that the questionnaire itself wants to measure. The validity test process aims to ensure whether the questions contained in the questionnaire can accurately measure the desired dimensions (Hartono, 2016, p. 156)

The principle of the Pearson Correlation Product Moment *Validity Test* is to relate the score of each item or question to the total score obtained from the respondents' answers to the questionnaire. The decision in this test is based on comparing the Significance value (2-tailed) with a probability level of 0.05. If the Significance (2-tailed) value < 0.05 and the Pearson correlation is positive, then the questionnaire item or question is considered valid (Ghozali, 2021, p. 67). Reliabilitas merupakan alat untuk menilai sejauh mana suatu kuesioner dapat diandalkan sebagai indikator dari variabel atau konstruk tertentu. Kuesioner dianggap reliabel atau handal apabila respons individu terhadap pertanyaan-pertanyaan tersebut konsisten atau stabil dari waktu ke waktu (Hartono, 2016:159). Dalam penelitian ini, data diuji menggunakan metode *Cronbach's alpha*. Variabel dianggap reliabel atau konsisten jika nilai *Cronbach's alpha* lebih besar dari 0,60. Sebaliknya, jika nilai *Cronbach's alpha* kurang dari 0,60, maka instrumen dianggap tidak reliabel atau tidak konsisten. Before proceeding to hypothesis testing, a classical assumption test will be carried out first. According to Gudono (2014:133), the classical assumption test, often called residual analysis, is a study that evaluates violations of classical assumptions by observing patterns of residual values. There are three

classical assumption tests: normality, Multicollinearity, and Heteroscedasticity. The normality test evaluates whether or not a dependent variable, an independent variable, or both in a regression model have a distribution that is close to normal. A regression model's success is often associated with normally or near-normally distributed data. In this study, the normality test was carried out using the Kolmogorov-Smirnov Test statistical analysis. The data are considered to have a normal distribution if the Kolmogorov-Smirnov value exceeds 5% (Ghozali, 2021, p. 201).

The multicollinearity test evaluates whether there is a correlation between independent variables in the regression model. A good regression model should not have significant correlations between independent variables. If there is a correlation between independent variables, these variables are not orthogonal. Orthogonal variables are independent variables with a correlation value equal to zero (Bougie & Sekaran, 2020, p. 293).

The heteroscedasticity test was carried out to determine whether there was a difference in the residual variation from one observation to another in a regression model. If the residual variation remains from one observation to another, then the condition is called homoscedasticity; otherwise, it is called heteroscedasticity (Ghozali, 2021, p. 178). In this study, the heteroscedasticity test uses the statistical method of the Gleejser Test. The Gleejser test aims to regress the residual absolute value of the independent variable. If the significance value of the SPSS analysis results exceeds 0.05, it can be concluded that there is no heteroscedasticity in the regression model (Gudono, 2014, p. 63).

The Moderated Regression Analysis (MRA) Method was used in this study. According to Ghozali (2021:257), MRA is an analytical approach used to strengthen or weaken the integrity of a sample. MRA is carried out by creating interaction variables obtained from the multiplication results between moderation and independent variables. The software used to process the data is IBM SPSS Statistics 26. The regression equation model used in this study is as follows:

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + \beta_4 X_1 * Z + \beta_5 X_2 * Z + \beta_6 X_3 * Z + e$$

Information:

Y	= auditor's ability to detect <i>fraud</i>
a	= constant
$\beta_1 - \beta_8$	= regression coefficient
X1	= competencies
X2	= independence
X3	= <i>whistleblowing</i>
X1*Z	= interaction of competence and professional skepticism
X2*Z	= interaction of professional independence and skepticism
X3*Z	= professional <i>whistleblowing</i> and skepticism interactions
e	= error term (disruptive factor) or residue

Six hypotheses have been formulated and tested in this study. According to Gudono (2014:45), a hypothesis is an initial response to a research question. The validity of the hypothesis must be checked through the analysis of the collected data. Statistically, a hypothesis is a statement about the condition of the population that will be tested for correctness based on data collected from research samples.

Hypothesis testing using the t-test was carried out to identify how much impact each independent variable had on the dependent variable and the role of moderation variables in the influence of independent variables on dependent variables. According to Gudono (2014:52), the statistical test of t measures the extent to which one independent variable individually explains the variation in the dependent variable. Independent variables in the regression model are considered significant if the significance value (α) is less than 5%. The criteria for deciding on the first to sixth

hypothesis tests are that the hypothesis is accepted if the significance value (α) < 0.05 and the regression coefficient (β) has a positive value.

According to Ghozali (2021:147), the determination coefficient measures the extent to which the model can explain variations in independent variables. The range of the determination coefficient value is between 0 and 1. The small R2 value shows that the ability of independent variables to explain the variation of dependent variables is minimal. Conversely, a value close to one signifies that the independent variable provides most or almost all of the information needed to predict the variation of the dependent variable. The determination value is adjusted to the *Adjusted R2 value*.

The operationalization of variables is necessary to measure abstract concepts, such as feelings and attitudes (Bougie & Sekaran, 2020, p. 192). Operationalizing variables involves identifying behavioral dimensions, aspects, or properties related to a concept. Furthermore, the concept is translated into observable and measurable elements, thus allowing the development of an index to measure the concept (Bougie & Sekaran, 2020, p. 193).

RESULTS AND DISCUSSION

Table 1. Validity Test Results

Variable	Item	R Calculate	R Table	Information
Competence	X1.1	0.848	0.202	Valid
	X1.2	0.839	0.202	Valid
	X1.3	0.841	0.202	Valid
	X1.4	0.767	0.202	Valid
	X1.5	0.879	0.202	Valid
Independence	X2.1	0.754	0.202	Valid
	X2.2	0.705	0.202	Valid
	X2.3	0.868	0.202	Valid
	X2.4	0.794	0.202	Valid
	X2.5	0.684	0.202	Valid
Whistleblowing	X3.1	0.741	0.202	Valid
	X3.2	0.799	0.202	Valid
	X3.3	0.842	0.202	Valid
	X3.4	0.765	0.202	Valid
	X3.5	0.763	0.202	Valid
	X3.6	0.795	0.202	Valid
Professional Skepticism	Z.1.1	0.807	0.202	Valid
	Z.1.2	0.787	0.202	Valid
	Z.2.1	0.819	0.202	Valid
	Z.2.2	0.807	0.202	Valid
	Z.3.1	0.798	0.202	Valid
	Z.3.2	0.762	0.202	Valid
Internal Compliance Unit's Ability to Detect Fraud	Y.1	0.770	0.202	Valid
	Y.2	0.819	0.202	Valid
	Y.3	0.804	0.202	Valid
	Y.4	0.740	0.202	Valid
	Y.5	0.816	0.202	Valid
	Y.6	0.773	0.202	Valid

Source: SPSS results (2024)

Referring to the data presentation in Table 2, it can be concluded that all instruments used in this study are declared to meet the validity requirements because the R score is greater than the R of the table (R Count > R Table).

Table 2. Reliability Test Results

Variable	Cronbach's alpha	Information
Competence	0.892	Reliable
Independence	0.811	Reliable
Whistleblowing	0.874	Reliable
Professional Skepticism	0.884	Reliable
Internal Compliance Unit's Ability to Detect <i>Fraud</i>	0.876	Reliable

Source: SPSS (2024)

Table 2 above shows that all the variables used in this study meet the reliability criteria because Cronbach's alpha values are more significant than 0.60 (>0.60). This shows that the question items in this study are reliable so that each item can produce consistent data. If the question is asked again, the answer will be relatively the same as the previous answer.

Table 3. Results of the Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		93
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.34302947
Most Extreme Differences	Absolute	.073
	Positive	.057
	Negative	-.073
Test Statistic		.073
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Sumber: hasil olah SPSS (2024)

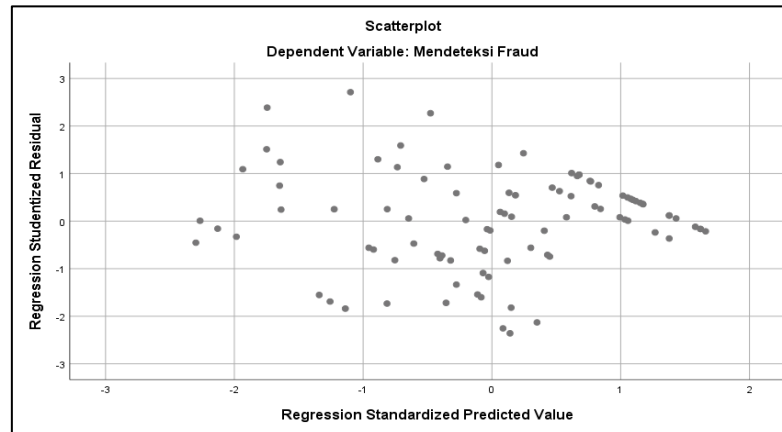
In this study, statistical normality testing was carried out using the Kolmogorov-Smirnov test. Based on the table above, the results of the Kolmogorov-Smirnov test show that the significant probability value is 0.200, which means that this value is far above 0.05. This means that the data used in this study is distributed normally; if the test results are obtained with a Sig value of > 0.05 (0.200 > 0.05), then the normality assumption is fulfilled.

Table 4. Multicollinearity Test Results

Variable	Collinearity Statistics		Information
	Tolerance	VIF	
Competence	0.493	2.030	No Multicollinearity Occurs
Independence	0.607	1.646	No Multicollinearity Occurs
Whistleblowing	0.633	1.579	No Multicollinearity Occurs
Professional Skepticism	0.997	1.003	No Multicollinearity Occurs

Source: SPSS results (2024)

Based on Table 4 above, it can be seen that the variables of Competence (X1), Independence (X2), Whistleblowing (X3), and experience of the Internal Compliance Unit (Control) have a tolerance value above 0.1, and VIF is less than 10. This means that in the regression equation model, there is no symptom of multicollinearity (having the same data) because the tolerance score is more than 0.1 (> 0.1) and the VIF score is less than 10 (< 10), so the data can be used in this study.



Source: SPSS results (2024)

Figure 1. Heteroskedasticity Test Results

Referring to the data presentation in Figure 1 above, the points are scattered thoroughly without making a specific pattern, so it can be concluded that the variables used in this study meet the heteroskedasticity requirements.

Table 5. Results of Multiple Linear Regression Analysis

Model		Coefficients				t	Sig.	Information
		Unstandardized Coefficients		Standardized Coefficients	Beta			
		B	Std. Error					
	(Constant)	0.627	0.366		1.711	0.091	-	
	Competence	0.300	0.085	0.349	3.534	0.001	Accepted	
	Independensi	0.260	0.089	0.261	2.933	0.004	Accepted	
	Whistleblowing	0.252	0.081	0.270	3.099	0.003	Accepted	
a. Dependent Variable: Mendeteksi Fraud								-

Source: SPSS results (2024)

Based on the results of the regression test above, the following mathematical equations can be arranged:

$$Y = 0.627 + 0.300X_1 + 0.260X_2 + 0.252X_3 + e$$

The value of the constant in the table above is 0.627, which means that the independent variables, namely competence, independence, and whistleblowing, are constant (fixed). The dependent variable, the Internal Compliance Unit's Ability to detect Fraud, will continue to increase by 0.627 or 62.7%. The competency has a regression coefficient of 0.300. This means that if the competency variable increases by one unit, the ability of the internal compliance unit to detect fraud will increase by 0.300 or 30.0%, assuming that the other variables are fixed (constant). A positive

coefficient indicates a unidirectional relationship between competence (X1) and the ability of the internal compliance unit to detect fraud (Y).

The independence of the regression coefficient is 0.260. This means that if the Independence variable increases by one unit, the Internal Compliance Unit's Ability to detect Fraud will increase by 0.260 or 26.0%, assuming other variables remain constant. A positive coefficient indicates a unidirectional relationship between independence (X1) and the Internal Compliance Unit's Ability to detect Fraud (Y). Whistleblowing has a regression coefficient of 0.252. This means that if the whistleblowing variable increases by one unit, the Internal Compliance Unit's Ability to detect Fraud will increase by 0.252 or 25.2%, assuming the other variables are fixed (constant). A positive coefficient indicates a unidirectional relationship between whistleblowing (X1) and the Internal Compliance Unit's Ability to detect Fraud (Y).

Table 6. Determinant Coefficients

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.760 ^a	.578	.559	.35074

Source: SPSS results (2024)

The value of the R Square determinant coefficient in the test results above shows a value of 0.559 or 55.9%. These results indicate that the variables of the ability of the internal compliance unit to detect *fraud* are influenced by competence (X1), Independence (X2), and *Whistleblowing* (X3) by 55.9%. The remaining 44.1% was influenced by variables other than the independent variables studied in this study.

Table 7. Results of Moderation Regression Analysis

Coefficients						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	X1_Z	-.593	.166	-3.451	-3.564	.001
	X2_Z	.431	.191	2.291	2.260	.026
	X3_Z	.453	.165	2.636	2.743	.007

a. Dependent Variable: Mendeteksi *Fraud*

Source: SPSS results (2024)

Based on the results of the moderation regression test of the variables of Competence (X1), independence (X2), and whistleblowing (X3) on the ability of unit units to detect *fraud* (Y). after interacting with the variable of Professional Scepticism (Z), the following mathematical equation can be arranged.

$$Y = -0.593X1_Z + 0.431X2_Z + 0.453X3_Z + e$$

Based on the table above, it can be seen that X1_Z has a coefficient value of -0.593 with a significance level of $0.001 < 0.05$, so it can be concluded that professional skepticism moderates the influence of Competence on the ability of the Internal Compliance Unit to detect *Fraud*, hypothesis 4 is accepted.

Based on the table above, it can be seen that X2_Z has a coefficient value of 0.431 with a significance level of $0.026 < 0.05$, so it can be concluded that *professional skepticism* can moderate

the influence of Independence on the ability of the Internal Compliance Unit to detect *Fraud*, hypothesis 5 is accepted.

Based on the table above, it can be seen that X3_Z has a coefficient value of 0.453 with a significance level of $0.007 < 0.05$, so it can be concluded that *Professional Scepticism* can moderate the influence of Whistleblowing on the ability of the Internal Compliance Unit to detect *Fraud*, hypothesis 6 is accepted.

The ability and expertise of an auditor to carry out his duties can be measured through the concept of competence. The higher the level of ability and expertise of an auditor, the greater the impact on the auditor's responsibility in detecting fraud. The opinion given by an auditor in determining the audit results is greatly influenced by the level of ability and expertise, which is a critical element of the concept of competence (Tuanakotta, 2010).

This research aligns with the theory of attribution, which states that attribution is how individuals explain the cause of an event or the outcome they experience. Meanwhile, competence refers to the abilities, knowledge, skills, and other resources a person has to complete a task or achieve a specific goal. The way individuals explain the causes of their success or failure can affect their perception of self-competence. Attribution that internalizes success often increases the perception of competence, while attribution that internalizes failure can reduce the perception of competence.

Suciwati, Astari, & Bagiada (2022) explained that Competence is divided into the dimensions of experience and knowledge; auditors who have much experience are not only more responsive to finding mistakes and fraud but can also provide more accurate explanations of their findings, while knowledge will make auditors able to understand problems more deeply and quickly in keeping up with increasingly complex developments.

The research aligns with the research conducted by Digdowisseiso *et al.* (2022), which found that auditor competence is positively related to the auditor's ability to detect *fraud*. These findings are consistent with the research of Said & Munandar (2018), which also examined the impact of competence on auditors' ability to identify fraud, showing that the higher the auditor's competence level, the greater the ability to detect fraud. The research of Hadija Kuntadi (2023) resulted in the finding that competence significantly affects the auditor's ability to detect fraud. However, a different view was expressed by Arnanda *et al.* (2022), Wibowo & Dewi (2022), and Prameswari *et al.* (2022).

This research is consistent with the attribution theory: independence affects each other in forming individual attitudes and behaviors. Individuals who feel they have control over their achievements (through internal attribution) tend to feel more independent and motivated to take initiative and responsibility in their decisions and actions. Conversely, attribution that reduces a sense of control or independence can hinder an individual's motivation and independence.

This research is also consistent with several studies. Hamilah *et al.* (2019) conducted a study that showed that independence positively and significantly affected the auditor's ability to detect *fraud*. In other words, when the auditor is more independent, meaning that he does not side with a particular party and does not have a tendency towards a specific party, the auditor's ability to detect fraud will be higher. This finding is reinforced by the results of research by Ningsih *et al.* (2020), Salsabil (2020), Susilawati *et al.* (2022), Indrawati *et al.* (2019), and Mustaridah & Agustia (2018). In contrast, research by Digdowisseiso *et al.* (2022), Indrasti & Karlina (2020), and Wulandari (2019) showed that there was no influence of independence on the ability of internal auditors to detect *fraud*.

The existence of *whistleblowers* in an organization can affect the attitude of auditors, which is one of the external factors in attribution theory. Since the Sarbanes-Oxley Act was enacted, company employees have been encouraged to report workplace violations without fear of retaliation. A sound reporting system can help auditors detect fraud (Tuanakotta, 2019).

This research is consistent with several previous studies, namely a study conducted by Permana & Eftarina (2020) on external auditors, both from the government, such as BPK RI, and the private sector, such as Public Accounting Firms, showing that the *whistleblowing* system has a positive impact on the auditor's ability to detect *fraud*. This finding is reinforced by the results of research by Iskandar *et al.* (2022) and Citranagari (2022). In addition, Indrasti Karlina (2020) revealed that *whistleblowing* significantly influences auditors' ability to detect *fraud*. However, research conducted by Indrasti & Sari (2019) and Pratama *et al.* (2019) argues that *whistleblowing* does not influence the auditor's ability to detect *fraud*.

The Internal Compliance Unit's independence plays a vital role in detecting fraud because it allows them to attribute behavior objectively, understand motivation, and choose the proper surveillance techniques. Professional skepticism strengthens the influence of independence by encouraging the Internal Compliance Unit to conduct independent evaluations and ask critical questions about the information obtained, ensuring that external pressures do not affect them. Thus, the combination of independence, attribution theory, and professional skepticism forms a complex framework for auditors' ability to detect *fraud* more effectively.

According to Theodorus M. Tuanakotta (2010), professional skepticism refers to awareness of the potential for fraud that management can commit. This involves the practice of constantly questioning audit evidence and maintaining professional skepticism throughout the assignment period, mainly through vigilance and the application of prudence. Skepticism includes a mindset that always raises questions and remains vigilant against conditions that indicate the possibility of material errors or fraud, whether caused by errors or fraud. By maintaining professional independence and skepticism as auditors, auditors can avoid difficulties or pressure in disclosing fraud. The findings of Hamshari's (2021) research support that professional skepticism improves financial auditors' ability to detect audit risks.

This research is consistent with the research conducted by Ningsih *et al.* (2020) regarding the ability of auditors to detect fraud by making professional skepticism a moderation variable, showing that professional skepticism succeeds in strengthening the impact of independence on fraud detection by auditors. The findings are consistent with Yuniarti *et al.*'s (2021) and Salsabil's (2020) research. However, Sukma Paramitha (2020) showed a different result; namely, professional skepticism does not strengthen or weaken the influence of independence on auditors' ability to detect fraud.

In detecting *fraud*, auditors' understanding of attribution theory allows them to interpret *whistleblowing* information better. By moderating professional skepticism, auditors can critically integrate this information into their audit process, improving their ability to identify signs of fraud effectively. *Whistleblowing* is not only limited to reporting corruption problems but also includes other scandals that violate the law and have the potential to cause harm to society. *Whistleblowing* is a form of detection by members of organizations or business groups for law violations (Near & Miceli, 2016). According to Attribution Theory, one of the auditors' ability to detect fraud is influenced by external attribution, where one of the external attributions that plays a role is *whistleblowing*.

Whistleblowing positively impacts auditors' ability to identify *fraud* (Piserah *et al.*, 2022). The existence of *whistleblowing* makes it easier for auditors to obtain relevant information, guiding them to the expected evidence (Mintz, 2015). In addition, the auditor's ability to detect *fraud* will increase with the support of professional skepticism (Ridwan *et al.*, 2021). These findings are consistent with research conducted by Mokoagouw *et al.* (2018) and Wahidahwati & Fun (2022). However, research by Suryanto *et al.* (2017) shows that professional skepticism has no moderation effect.

CONCLUSION

This study aimed to determine the influence of competence, independence, and *whistleblowing* on the ability of the Internal Compliance Unit to detect *fraud* moderated by professional skepticism. Based on the data analysis that has been carried out previously, the conclusion that can be drawn from this study is that Competence has a significant and positive effect on the ability of the Internal Compliance Unit to detect *Fraud*. The test results show that the more precise the competence possessed by employees within the Internal Compliance Unit increases, the better the ability of the internal compliance unit to detect *fraud*. Independence has a significant and positive effect on the ability of the Internal Compliance Unit to detect *Fraud*. The test results show that if the Internal Compliance Unit employees are more independent, namely not taking sides with certain parties and not having a tendency to certain parties, then the Internal Compliance Unit's ability to detect *Fraud* is higher. *Whistleblowing* significantly and positively affects the Internal Compliance Unit's ability to detect *fraud*. The test results show that the better *the whistleblowing*, the higher the Internal Compliance Unit's Ability to Detect *Fraud*. Professional skepticism can moderate the influence of competence on the ability of internal compliance units to detect *fraud*. This indicates that professional skepticism is a moderator that weakens the relationship between the competence and ability of the internal compliance unit to detect *fraud*. When the level of professional skepticism is high, the positive influence of competence on the ability to detect *fraud* is reduced. This indicates that excessive skepticism can hinder the optimal use of competencies in identifying potential *fraud*, even though these competencies are adequate. *Professional skepticism* can moderate the influence of Independence on the ability of the Internal Compliance Unit to detect *fraud*. The test results show that with professional skepticism, the influence of Independence on the ability of the Internal Compliance Unit to detect *Fraud* will be more substantial. *Professional skepticism* can moderate the influence of *whistleblowing* on the ability of the Internal Compliance Unit to detect *fraud*. The test results show that the influence of *whistleblowing* on the ability of the Internal Compliance Unit to detect *fraud* will be more substantial.

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