

## Gender Characteristics as a Moderating Variable: Factors Affecting Auditors' Ability to Detect Fraud

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DOI: <https://doi.org/10.56293/IJMSSSR.2026.6227>

IJMSSSR 2026

VOLUME 8

ISSUE 3 MAY - JUNE

ISSN: 2582 – 0265

**Abstract:** This study aims to examine the effect of fraud audit training, auditor integrity, and the implementation of a quality control system on auditors' ability to detect fraud, with gender as a moderating variable. This study used a quantitative approach with a survey method among auditors at a Public Accounting Firm in South Sumatra Province. The sampling technique used was saturated sampling, with a population of 65 auditors, but only 53 questionnaires could be processed. Data analysis was performed using multiple linear regression and Moderated Regression Analysis (MRA) using SPSS. The results showed that fraud audit training affected auditors' ability to detect fraud, while auditor integrity and the implementation of a quality control system did not affect auditors' ability to detect fraud. The results of the MRA test showed that gender characteristics strengthened the effect of fraud audit training on auditors' ability to detect fraud, and gender characteristics weakened the effect of auditor integrity and the implementation of a quality control system on auditors' ability to detect fraud. This study concluded that auditors' ability to detect fraud at a Public Accounting Firm (KAP) in Palembang was more influenced by the effectiveness of fraud audit training than by auditor integrity and the implementation of a quality control system. Organizations need to emphasize the development of auditor integrity and develop appropriate training programs to improve the effectiveness of fraud detection.

**Keywords:** Fraud audit training, Gender characteristics, Quality control systems, Auditor integrity, Fraud detection capabilities.

### 1.0 INTRODUCTION

#### 1.1 Background of Fraud Audit Training, Auditor Integrity, Implementation of Quality Control System, Auditor's Ability to Detect Fraud and Gender Characteristics

As technology advances, state financial management becomes more efficient, but it also increases the risk of fraud, such as falsification of reports and deletion of documents that are detrimental to the state. Fraud has a broad impact and can damage both government and business sectors, with the Association of Certified Fraud Examiners classifying fraud into corruption, asset misappropriation, and financial statement manipulation (Betri, 2022). However, detection remains a challenge because auditors often lack experience in recognizing fraudulent financial data (Hammersley et al., 2011). Auditor competence is measured through certification and participation in

professional activities (Sudarmadi, 2020; (Tchokoté & Tiomeguim, 2024)), so capacity building, including training such as Certified Fraud Examiner (CFE) and big data analysis skills, is essential for auditors to keep up with technological developments and detect fraud effectively (Betri, 2025).

An auditor's ability to detect fraud is the auditor's ability to develop information searches when they see signs of errors or actions that could harm others (Gizta et al., 2019). Auditors must possess the ability to detect fraud to demonstrate the quality of their audits. However, auditors often fail to detect fraud. In audit practice, it is often difficult to distinguish between errors and fraud. Special audit techniques are needed to ensure that material misstatements that occur are actually caused by fraud, not errors (Kartikarini, 2016).

Fraud audit training is training attended by auditors to understand the audit methods that must be applied in conducting audits in order to improve knowledge and skills in detecting fraud (Rahayu & Gudono, 2016). Through fraud audit training, auditors are equipped with techniques for identifying and evaluating evidence, thereby increasing professional skepticism and alertness to indications of fraud (Putra & Dwirandra, 2019). However, previous research results show different results (research gap). Research (Putra & Dwirandra, 2019), (Noviana & Asmara, 2023), (Putri et al., 2017) and (Widyastari et al., 2023) stated that fraud audit training has a positive and significant effect on auditors' ability to detect fraud. Meanwhile, research conducted (Yuniati & Banjarnahor, 2021) and (Afiani et al., 2019) concluded that fraud audit training had no effect on the auditor's ability to detect fraud.

Integrity is an attitude that auditors must possess to gain public trust and serve as a guideline in decision-making. Integrity is reflected in honesty, objectivity, transparency, courage, and responsibility in carrying out audit tasks (Retnoningsih et al., 2023). Auditors with high integrity will work professionally without being influenced by personal interests or pressure from other parties, thus being able to produce quality audits (Sufiati & Muhammad, 2025). However, there are differences in research results regarding the relationship between auditor integrity and the auditor's ability to detect fraud. Several studies have (Daniel et al., 2024) shown that integrity has a negative and significant effect on the auditor's ability to detect fraud, while research (Sufiati & Muhammad, 2025) shows that auditor integrity has a positive effect on the auditor's ability to detect fraud.

Quality control standards are a tool used by IAPI in reviewing the quality of insurance services and audit services provided by KAP. There are nine elements in the implementation of a quality control system in a public accounting firm. The nine elements mentioned are independence, personnel assignment, consultation, supervision, workforce recruitment, professional development, client acceptance and continuity, and inspection (Nasrullah & Nofianti, 2018). The implementation of a quality control system in a Public Accounting Firm (KAP) includes quality control policies and procedures, assignment of responsibilities, communication and monitoring. (Agoes, 2017) However, there are different research results (Dewi et al., 2020), (Darmawati & Windhy, 2018) resulting in a quality control system having a positive effect on the auditor's ability to detect fraud. While the results of research conducted by concluded that the quality control system does not affect the auditor's ability to detect fraud (Harahap, 2021), (Suhayati & Thufailah, 2024) especially in public accounting firms.

On the other hand, gender is a characteristic frequently associated in research because it can influence an auditor's ability to detect fraud. Gender stereotypes influence audit behavior and judgment, thus impacting the quality of the resulting audit (Septiani et al., 2022). Differences in characteristics and perceptions between male and female auditors can influence decision-making and the success of fraud detection (Aswanda et al., 2023). Geographically, fraud perpetrators are predominantly male, although the rate varies by region. The lowest number of female perpetrators is found in South Asia (3%) and the Middle East and North Africa (9%), while the highest is in the United States and Canada (38%). This variation is influenced by cultural, social, and job-structure factors in each region (ACFE, 2024). However, there are different research results (Septiani et al., 2022), (Kartikarini, 2016), (Aswanda et al., 2023), stating that gender has a positive and significant effect on the auditor's ability to detect fraud. Meanwhile, the results of research conducted by (Ferina & Pratama, 2023) concluded that gender has a negative effect on the auditor's ability to detect fraud. This indicates a research gap that is important to investigate. The difference in research results shows that the influence of fraud audit training, auditor integrity, and the implementation of a quality control system on the auditor's ability to detect fraud, as well as gender characteristics, has not yet produced consistent conclusions. Therefore, further research is very important.

## 1.2 PROBLEM STATEMENT.

The auditor's ability to detect fraud is a crucial aspect in maintaining audit quality and enhancing public trust in the public accounting profession. However, in practice, various factors influence auditor effectiveness in detecting fraud, including fraud audit training, auditor integrity, and the implementation of a quality control system. Fraud audit training is necessary to improve auditors' ability to recognize patterns, techniques, and indications of fraud, while auditor integrity plays a role in fostering an honest, objective, and independent attitude during the audit process. Furthermore, the implementation of a sound quality control system can ensure audits are conducted in accordance with professional standards, thereby supporting the quality of audit results and the effectiveness of fraud detection. The phenomenon at public accounting firms further reinforces the urgency of this research. The case of KAP Anderson & Rekan demonstrates weaknesses in the implementation of the quality control system. The Financial Services Authority (OJK) suspended the KAP license for one year through Letter Number S-154/PD.11/2024 dated February 7, 2024, for not ensuring compliance with related party transactions with regulations and not implementing an adequate audit quality control system in accordance with POJK Number 13 of 2017 which was amended to POJK Number 9 of 2023. In addition, the OJK also imposed a sanction of freezing the registration for one year on Public Accountant Heru Satria Rukmana from KAP Heru Satria Rukmana & Rekan for not maintaining the confidentiality of audit data, not implementing SPAP adequately, ignoring the compliance of related party transactions with regulations, and not fulfilling audit independence in accordance with POJK Number 9 of 2023. This phenomenon shows that there are still weaknesses in the implementation of professional standards and audit quality control which have the potential to reduce the auditor's ability to detect fraud.

In addition to these factors, gender characteristics are also suspected to play a role as a moderating variable in the relationship between fraud audit training and the implementation of quality control systems on auditors' ability to detect fraud. Gender characteristics can influence communication patterns, investigative approaches, and auditors' ability to obtain information from clients during the audit process. Based on initial interviews conducted with auditors at several public accounting firms, it was discovered that auditors face obstacles in detecting fraud because the fraud audit training they attended was completed quite a long time ago, around two to three years previously, so that their knowledge and skills are no longer fully relevant to current audit developments. These obstacles are increasingly apparent in sensitive investigative situations, such as when clients are defensive or uncooperative, making it difficult for auditors to obtain the information needed to detect fraud. Furthermore, there are situations where clients are only willing to provide information to auditors of the same gender, so the data collection process is hampered if there is a gender mismatch. These conditions indicate that gender characteristics have the potential to strengthen or weaken the influence of fraud audit training and the implementation of quality control systems on auditors' ability to detect fraud. Therefore, this study is important to test the influence of fraud audit training, auditor integrity, and the implementation of a quality control system on the auditor's ability to detect fraud with gender characteristics as a moderating variable.

## 1.3 RESEARCH OBJECTIVES.

1. To determine the influence of fraud audit training on auditors' ability to detect fraud.
2. To determine the influence of auditor integrity on the auditor's ability to detect fraud.
3. To determine the effect of implementing a quality control system on the auditor's ability to detect fraud.
4. To determine the gender characteristics that moderate fraud audit training, auditor integrity and the implementation of quality control systems on the auditor's ability to detect fraud.

## 2.0 LITERATURE REVIEW.

### 2.1 Grand Theory

#### 2.1.1 Attribution theory

This research is based on attribution theory, which explains how auditors interpret and evaluate actions in detecting fraud. This theory emphasizes that when observing individual behavior, auditors attempt to determine

whether the behavior is caused by internal or external factors (Rahayu & Gudono, 2016). Attribution theory was first proposed by Fritz Heider in 1958 in his work entitled *Psychology of Interpersonal*, through the concept of "Native Theory of Action," which is a conceptual framework for interpreting, explaining, and predicting human behavior, in which intentional concepts such as beliefs, desires, intentions, and goals play an important role. In the context of external auditors, this theory helps understand how individuals interpret events and factors that cause behavior, thereby influencing the auditor's thoughts and actions in the audit process (Purba, 2023).

### 2.2 Auditor's Ability to Detect Fraud

The auditor's ability to detect fraud is the quality of an auditor in explaining the irregularities in the financial statements presented by the company by identifying and proving the fraud. Auditors are required to be able to produce high quality work because auditors have a large responsibility to parties interested in the financial statements of a company, including the public. related to accounting practices and financial recording (Herianti et al., 2023). Auditors are required to produce to recognize irregularities, develop information searches, and prove the existence of fraud both through financial statement analysis and observation of employee behavior, so that auditors can fulfill their responsibilities to parties who depend on the company's financial statements. Indicators of the auditor's ability to detect fraud, according to (Karyono, 2013) include: 1. Fraud Risk 2. Fraud Symptoms; a. Accounting Oddities b. Analysis Deviations c. Unusual Behavior

### 2.3 Fraud Audit Training

Fraud audit training is a training undertaken by auditors to understand the mandatory audit methods that must be applied when conducting an audit. It aims to improve a person's professional skills, both knowledge and skills to be able to detect fraud (Rahayu & Gudono, 2016). Training is a systematic and planned short-term learning process to improve an individual's knowledge, skills, and attitudes, with the aim of improving performance and achieving organizational goals (Yusuf, 2024). Education based on training is an inseparable part of the human resource development system, through the process of planning, placement and development of human resources. By empowering human resources to the maximum, the goal of fulfilling human life needs can be achieved (Sahir et al., 2023). Fraud audit training plays a role in developing the auditor's specific abilities and skills. Fraud audit training indicators (Mangkunegara, 2017): 1. Instructor, 2. Participants, 3. Material, 4. Method and 5. Training objectives.

### 2.4 Auditor Integrity

Integrity is a character element that underlies professional recognition. Integrity is a quality that underlies public trust and is a benchmark for members in testing all decisions they make (Mulyadi, 2014). Integrity is an attitude that an auditor must have to gain public trust and become a benchmark for its members in decision-making. This integrity makes the auditor have an attitude of transparency and honesty, wisdom in attitude, courage and principled responsibility in carrying out audit activities (Retnoningsih et al., 2023). Indicators of auditor integrity (Mulyadi, 2014): Auditor honesty (honesty and transparency), Auditor courage, Auditor wise attitude, and Auditor responsibility.

### 2.5 Implementation of Quality Control System

Quality Control Standards are guidelines for Public Accounting Firms (KAP) in maintaining the quality of services in accordance with applicable professional standards and codes of ethics. These standards are outlined in the Statement of Quality Control Standards (PSPM) (Nasrullah & Nofianti, 2018). A Quality Control System (SPM) is required to ensure that audit quality is carried out in accordance with the Professional Standards for Public Accountants issued by the Indonesian Institute of Certified Public Accountants (IAPI) (Adha et al., 2025). A KAP quality control system is an organizational structure, policies, and procedures designed to suit the needs of the office and the type of services provided. This system aims to provide reasonable assurance that all audit work, including that carried out by branch offices or affiliates, is in accordance with the SPAP. However, its effectiveness still has limitations, such as differences in staff capabilities and understanding of professional standards, which can affect compliance with the quality policy (PSPM No. 01 Seksi 100, n.d.). The implementation of Quality Control

Standards aims to ensure that each audit result, including the recommendations provided, is compiled systematically, relevantly, and in accordance with professional provisions. Indicators of the implementation of the quality control system (Purwanti et al., 2023): Independence, Personnel Assignment, Consultation, Supervision, Workforce Recruitment (Hiring), Professional Development, Promotion (Advancement), Client Acceptance and Sustainability, and Inspection.

### 2.6 Gender Characteristics

In general, gender means "mental and cultural interpretation of the differences between sexes, namely men and women." Gender is commonly used to indicate the division of labor that is considered appropriate for men and women. Gender is a cultural concept that attempts to make distinctions in terms of roles, behavior, mentality, and emotional characteristics between men and women that develop in society (Aziz et al., 2015). Gender is a concept used to identify differences between men and women from a non-biological perspective (Emeraldien et al., 2025). Gender is an attempt to classify social attitudes and behavior based on sex that is relative because it can be influenced by social, cultural, scientific, geographical and belief backgrounds. For example, something that is categorized as masculine in one area may be something feminine in another area (Yonata, 2020). Differences in gender characteristics can affect the way auditors think, behave, and make decisions in the audit process. Indicators of gender characteristics according to (Mulia, 2007): Behavior, Role, Emotional characteristics, Mentality.

This study differs from previous research because it adds auditor integrity as a moderating variable in the relationship between fraud audit training, auditor integrity, and the implementation of a quality control system on auditors' ability to detect fraud. The differences in the results of previous studies regarding auditors' ability to detect fraud indicate that there are still other factors that influence these results. Therefore, this study seeks to provide a more comprehensive understanding of the role of auditor integrity in strengthening the influence of these variables. Based on the description above, the framework of this study is illustrated in Figure 1.

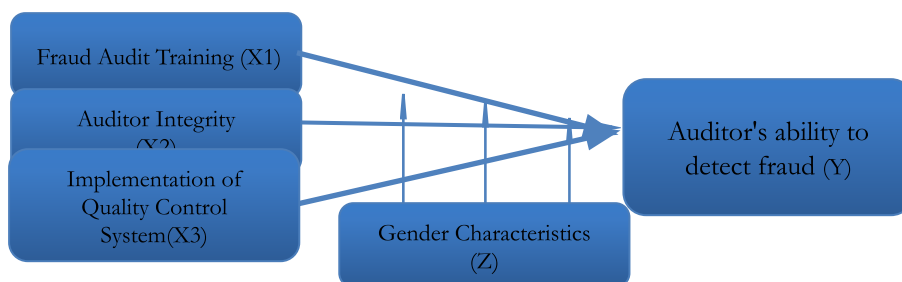


Figure 1. Research Model

Source: Research Data, 2026.

## 3.0 METHODOLOGY

### 3.1 Research Design and Sampling Strategy

This study is an associative study that aims to determine the effect of fraud audit training, gender characteristics and the implementation of quality control systems on auditors' ability to detect fraud with auditor integrity as a moderating variable. The location of the study is a public accounting firm located in South Sumatra Province with a population of 65 external auditors from 6 public accounting firms because the population is not too large, the sampling technique uses a saturated sampling technique, namely the entire population is used as a research sample so that it involves 65 external auditor respondents.

The type of data in this study is primary data obtained through the distribution of questionnaires and direct interviews with respondents. The questionnaire was designed using a five-point Likert scale to measure respondents' perceptions through indicators of each variable, including: fraud audit training, gender characteristics,

implementation of quality control systems, auditors' ability to detect fraud and auditor integrity which have been described in the variable operationalization table.

**Table 3.1. Operational Variables**

Variables	Definition	Indicator	Scale.
Auditor's ability to detect fraud (Y)	The auditor's ability to detect fraud is the ability to develop information searches when finding indications of errors or detrimental actions.(Gizta et al., 2019)	1. Risk of Fraud 2. Symptoms of Cheating a. Accounting Oddities b. Analysis Deviation (Karyono, 2013) Unusual Behavior	Ordinal
Fraud Audit Training (X1)	Fraud audit training is training for auditors to understand audit methods to improve knowledge and skills in detecting fraud (Rahayu & Gudono, 2016).	1. Instructor 2. Participant 3. Material 4. Method 5. Objective (Mangkunegara, 2017)	Ordinal
Auditor Integrity (X2)	Integrity is the auditor's attitude to maintain public trust through honesty, transparency, and responsibility in audit decision making (Retnoningsih et al., 2023).	1. Auditor Honesty (Honest and Transparent) 2. Auditor Courage 3. Auditor's Wise Attitude 4. Auditor's Responsibilities(Mulyadi, 2014)	Ordinal
Implementation of Quality Control System (X3)	Quality Control Standards are guidelines for KAP to maintain the quality of services in accordance with professional standards and codes of ethics, which are outlined in the PSPM (Nasrullah & Nofianti, 2018).	1. Independence 2. Personnel Assignment 3. Consultation 4. Supervision 5. Recruitment of Workforce (Hiring) 6. Professional Development 7. Promotion (Advancement) 8. Client Acceptance and Sustainability, and 9. Inspection(Purwanti et al., 2023)	Ordinal
Gender Characteristics (Z)	Gender is the classification of social attitudes and behavior based on sex which is influenced by social and cultural factors (Yonata, 2020).	1. Behavior 2. Role 3. Emotional characteristics (Noble, 2007)	Ordinal

Source: Research Data, 2026

The data analysis technique used a quantitative approach through multiple linear regression to test the direct effect of each independent variable on the dependent variable. Prior to conducting the regression test, validity and reliability tests were conducted to ensure the research instrument was suitable for use. Next, classical assumption tests were conducted, consisting of normality, multicollinearity, and heteroscedasticity tests.

$$Y = a + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

- Y = Auditor's Ability to Detect Fraud
- $\alpha$  = Constant
- X1 = Fraud Audit Training
- X2 = Auditor Integrity
- X3 = Implementation of Quality Control System
- $\beta_1$ - $\beta_2$  = Regression Coefficient

e = Error term

To test the moderating variables, this study used Moderated Regression Analysis (MRA), incorporating the interaction between recommendation quality and the independent variables. The partial hypothesis testing model was conducted using a t-test at a 5% significance level to determine whether the hypothesis was accepted or rejected. Meanwhile, the coefficient of determination ( $R^2$ ) was used to determine the extent to which the independent variables were able to explain the dependent variable in the regression model. Overall data analysis was assisted by SPSS software, resulting in accurate and accountable statistical calculations.

**MRA Test**

Equation I =  $Y = \alpha + b1X1 + b1Z + b1X1Z + e$

Equation II =  $Y = \alpha + b2X2 + b2Z + b2X2Z + e$

Equation III =  $Y = \alpha + b3X3 + b3Z + b3X3Z + e$

Information:

Y = Auditor's Ability to Detect Fraud

X1 = Fraud Audit Training

X2 = Auditor Integrity

X3 = Implementation of Quality Control System

Z = Gender Characteristics

X1Z = Interaction between Fraud Audit Training and Gender Characteristics

X2Z = Interaction between Auditor Integrity and Gender Characteristics

X3Z = Interaction between Implementation of Quality Control System and Gender Characteristics

$\alpha$  = Constant Value

b1,b2,b3 = Regression coefficient of variable X

**4.0 ANALYSIS AND FINDINGS**

The study was conducted on 53 external auditors at public accounting firms in South Sumatra Province. Twelve questionnaires were not returned due to issues with permits from other firms. Respondent characteristics indicate that the majority of auditors were female (64%), with an age range of 20–29 years (45%), and a predominantly undergraduate education level (74%). Those with more than 5 years of service were the largest group (47%), and the most common position was senior auditor (55%), reflecting respondents' age and productive experience as external auditors.

**Table 4.1 Descriptive Statistics Results**

	N	Minimum	Maximum	Sum	Mean	Standard Deviation
<i>Fraud Audit Training</i> (X1)	53	40	48	2267	42.77	2,399
Auditor Integrity (X2)	53	32	40	1806	34.08	2,352
Implementation of Quality Control System (X3)	53	72	90	4069	76.77	4,250
Gender Characteristics (Z)	53	22	29	1322	24.94	2,152
Auditor's Capabilities in Detecting Fraud (Y)	53	28	40	1797	33.91	3,034
Valid N (listwise)	53					

Source : Research Data, 2026

The highest average values were found in the implementation of quality control systems (76.77) and fraud audit training (42.77), while auditor integrity (34.08), auditor ability to detect fraud (33.91) and gender characteristics (24.94) had lower average values than other variables, indicating that auditor abilities and differences in gender

characteristics still need to be strengthened.

All statement items are declared valid and reliable based on the r-calculation test  $> r$ -table and Cronbach Alpha  $> 0.60$ . This ensures that the instrument is able to measure the variables well. In the Classical Assumption Test, the regression model meets all classical assumptions: Normality is met (Sig.  $0.200 > 0.05$ ), There is no multicollinearity (VIF  $< 10$ ), There is no heteroscedasticity (random point distribution pattern) while the Adjusted R<sup>2</sup> Value = 0.657, meaning the model is able to explain 65.7% of the variables Fraud Audit Training (X1), Auditor Integrity (X2), and Implementation of Quality Control System (X3) while the remaining 34.3% is influenced by other factors. The results of the Hypothesis Test show

**Table 4.2 Multiple Linear Regression Results**

Model	Unstandardized Coefficients B	T	Sig.
(Constant)	10628.621	4,276	.000
X <sub>1</sub>	.793	5.162	.000
X <sub>2</sub>	-.183	-1.392	.170
X <sub>3</sub>	.041	.502	.618
Adjusted R Square			

Sumber: Data Penelitian, 2026

Based on the regression equation, the constant value of 10628.621 indicates that if all independent variables are considered constant, then the auditor's ability to detect fraud is worth 10628.621. An increase in Fraud Audit Training (X1) by one unit increases the auditor's ability by 0.793, and an increase in Auditor Integrity (X2) by one unit increases the ability by 0.183, while an increase in the implementation of a quality control system (X3) actually decreases the ability by 0.041, assuming other variables remain constant.

**Table 4.3 Partial Test Results**

Model	Variables	T-Count	Sig.	Decision
H1	Fraud audit training → Auditor's ability to detect fraud	5,162	.000	Accepted (significant impact)
H2	Auditor Integrity → The auditor's ability to detect fraud	-1,392	.170	Rejected
H3	Implementation of quality control system → Auditor's ability to detect fraud	.502	.618	Rejected

Source: Research Data, 2026

#### 4.1. The Influence of Fraud Audit Training on Auditors' Ability to Detect Fraud

The t-test results show that the calculated t-value (5.162)  $>$  t-table (1.676), indicating that fraud audit training significantly impacts the auditor's ability to detect fraud. The significance value is  $0.000 < 0.05$ . This finding indicates that the better the quality and more intensive the fraud audit training attended by auditors, the higher their ability to identify indications of fraud. This training helps auditors understand the various patterns, techniques, and modes of fraud that continue to develop, enabling auditors to distinguish between unintentional errors and intentional fraudulent acts. Furthermore, fraud audit training also plays a role in improving auditors' analytical skills, professional skepticism, and sensitivity to the risk of fraud in financial statements. Auditors who have attended the training tend to be more systematic in conducting audit procedures and more critical in evaluating the audit evidence obtained. However, conditions at the Public Accounting Firm (KAP) in South Sumatra Province indicate that the fraud audit training attended by auditors generally took place quite a long time ago, approximately two to three years previously. This has the potential to cause auditors to be less responsive to increasingly complex fraud methods, particularly those related to revenue engineering and accounting estimate manipulation, making regular training updates crucial to maintaining effective fraud detection capabilities. This finding aligns with (Noviana & Asmara, 2023), (Tchokoté & Tiomeguim, 2024) which found that fraud audit

training positively impacts auditors' ability to detect fraud.

#### 4.2 The Influence of Auditor Integrity on the Auditor's Ability to Detect Fraud

The t-test results show that  $t\text{-count} (-1.392) < t\text{-table} (1.676)$ , so that auditor integrity does not affect the auditor's ability to detect fraud. The significance value is  $0.170 > 0.05$ . This finding indicates that the level of auditor integrity has not been able to directly improve the ability to detect fraud. Although auditors have the values of honesty, responsibility, and professional principles, this is not necessarily followed by technical abilities in identifying fraud patterns and modes. In addition, auditors at the Public Accounting Firm of South Sumatra Province tend to face increasingly complex fraud developments, such as revenue engineering and manipulation of accounting estimates, so that integrity alone is not enough to support effectiveness in detecting fraud. This finding is in line with (Daniel et al., 2024) showing that Integrity has no significant effect on the auditor's ability to detect fraud.

#### 4.3 The Effect of Implementing a Quality Control System on Auditors' Ability to Detect Fraud

The t-test results show that the calculated t-value  $(0.502) < t\text{-table} (1.676)$  and  $\text{Sig. } 0.618 > 0.05$ . Therefore, there is no significant effect. These results indicate that the implementation of the quality control system in the Public Accounting Firm of South Sumatra Province has not been able to directly improve the auditor's ability to detect fraud. This condition indicates that although quality control procedures, policies, and standards have been implemented, their effectiveness in audit practice is still not optimal, especially in the aspect of fraud detection. In addition, the existing quality control system may be more focused on compliance with audit standards and documentation quality, so it has not specifically encouraged the improvement of the auditor's technical ability in identifying fraud. The lack of in-depth understanding and inconsistent application of the system by auditors may also be factors that influence these results. Therefore, efforts are needed to strengthen the implementation of the quality control system, including increased supervision, periodic evaluation, and integrated training, so that the system is not only administrative, but also able to support the improvement of the auditor's ability to detect fraud more effectively. Previous research results by (Dewi et al., 2020) stated that the quality control system has a positive effect on the auditor's ability to detect fraud. This can be proven if SPM is implemented well, it will have an impact on good audit quality, which means that auditors are able to detect fraud.

**Table 4. Results of the Moderated Regression Analysis (MRA) Test**

No	Hypothesis	Results	Hypothesis Decision
1.	H4: Gender Characteristics Moderate the Effect of <i>Fraud Audit Training</i> on Auditors' Ability to Detect Fraud Sig. Test I Value: $0.000 < 0.05$ Non-significant Sig Test II Value: $0.838 > 0.05$ Significant	<i>Predictor</i> <i>Moderator</i>	Hypothesis accepted
2.	H5: Gender Characteristics Moderate the Effect of Auditor Integrity on Auditor's Ability to Detect Fraud Sig. Test I Value: $0.000 < 0.05$ Non-significant Sig Test II Value: $0.021 < 0.05$ Significant	<i>Quasi</i> <i>Moderator</i>	Hypothesis accepted
3.	H6: Gender Characteristics Do Not Moderate the Effect of Quality Control System Implementation on Auditors' Ability to Detect Fraud Sig. Test I Value: $0.000 > 0.05$ Non-Significant Sig Test II Value: $0.150 > 0.05$ Non-Significant	<i>Predictor</i> <i>Moderator</i>	Hypothesis accepted

Source: Research Data, 2026.

4.4 Gender Characteristics Moderate the Effect of Fraud Audit Training on Auditors' Ability to Detect Fraud  
Moderation results indicate that gender characteristics weaken the effect of fraud audit training on auditors' ability to detect fraud. This suggests that differences in the characteristics of male and female auditors can influence the effectiveness of audit training in improving fraud detection skills, resulting in a suboptimal training effect.

4.5 Gender Characteristics Moderate the Effect of Auditor Integrity on Auditor's Ability to Detect Fraud  
The results of the moderation analysis indicate that gender characteristics strengthen the influence of auditor integrity on the auditor's ability to detect fraud. This suggests that differences in the characteristics of male and female auditors can support the application of integrity in the audit process, thus improving the auditor's ability to detect fraud.

4.6 Gender Characteristics Moderate the Effect of Quality Control System Implementation on Auditors' Ability to Detect Fraud

The results of the moderation analysis indicate that gender characteristics weaken the effect of the implementation of a quality control system on the auditor's ability to detect fraud. This suggests that differences in the characteristics of male and female auditors in implementing audit procedures can affect the effectiveness of the quality control system, resulting in a less than optimal auditor's ability to detect fraud.

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