
The Role of Emotional Intelligence in Moderating the Relationship of Self Efficacy and Professional Skepticism towards the Auditor's Responsibility in Detecting Fraud

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Abstract

The issue of fraud continues to plague organizations and stakeholders around the world because of its tremendous impact on business decisions. Starting from a financial scandal that resulted in the bankruptcy and collapse of a number of giant companies, such as Enron and WorldCom. This condition demands the attention of the auditor profession to actively find illegal acts in the company. Although the auditing standard (SA) No. 240 has determined that the external auditor is responsible for regarding fraud in an audit of financial statements, but in fact not all auditors can fulfill this responsibility. This study aims to examine the role of locus of control, task complexity, turnover intention and professional commitment to the acceptance of dysfunctional audit behavior. The population of this study is partner auditors, managers, supervisors, seniors and juniors who work in all KAP Denpasar City. The sample method used is non-probability with the snowball sampling method, obtained 81 respondents who are willing to fill out the questionnaire. The data analysis technique used to test the hypothesis is to use PLS-SEM analysis, with the help of SmartPLS 3.0 Software. The results show that the auditor's responsibility in detecting fraud directly can be increased by self-confidence and emotional intelligence. Other results show that although professional skepticism directly has not been able to increase the auditor's responsibility in detecting fraud, it will depend on emotional intelligence. It can be concluded that emotional intelligence is a pure moderator of the relationship between professional skepticism and the auditor's responsibility in detecting fraud.

Keywords: Self-Efficacy, Professional Skepticism, Emotional Intelligence, Auditor Responsibilities Detecting Fraud.

1. Introduction

The issue of fraud continues to plague organizations and stakeholders around the world because of its tremendous impact on business decisions (DeZoort and Harrison, 2018). Starting from a financial scandal that resulted in the bankruptcy and collapse of a number of giant companies, such as Enron and WorldCom. One result of the scandal was a negative impact on the reputation of audit firms, which had audited the financial statements of these firms. For example, the name of the Public Accounting Firm, hereinafter referred to as KAP Arthur

Anderson, has disappeared from the audit market (Kaawaase, Bananuka, Kwizina, and Nabaweesi, 2019). This condition demands the attention of the auditor profession to actively find illegal acts in the company (Alleyne and Howard, 2005). Although the auditing standard (SA.240) has determined that the external auditor is responsible for regarding fraud in an audit of financial statements (IAPI, 2019), but the facts not all auditors can fulfill this responsibility (DeZoort and Harrison, 2018; Rustiarini, 2020)

Fraud is increasingly happening in various ways that continue to develop, so that the auditor's ability to detect fraud must also continue to be improved, the problem that arises is that auditors also have limitations in detecting fraud (Sofie and Nugroho, 2019). Kartini (2012) suggests that fraud that occurs in government agencies or in private organizations is often carried out for the benefit of the agency or organization even for their own interests. Based on the case above, it is very important for an auditor to have the ability to detect fraud as a form of responsibility in an effort to prevent audit failures (Minaryanti, 2015).

Fraud acts can occur in all places with varying sizes, fraud perpetrators will try to cover up the fraudulent actions carried out as well as possible. Therefore, it takes an attitude of skepticism from an auditor. The professional skepticism of auditors is still hotly debated, because of its role as a lens used by auditors to evaluate evidence and risks during the audit process. This questioning attitude and behavior is important for effective audit performance and is needed in every aspect of auditing in order to produce a high quality audit (Knechel et al., 2013),(Chiang, 2016),(Indonesian Association of Public Accountants, 2020).The audit process involves many activities of gathering, evaluating the adequacy and accuracy of evidence as the basis for expressing an opinion in accordance with the provisions of auditing standards (SAs). These standards emphasize two important things for auditors, namely exercising professional judgment and maintaining professional skepticism in audits (SA200 and SA240).(Indonesian Association of Public Accountants, 2020).

The findings of auditor skepticism in detecting fraud are still varied. A skeptical auditor, will ask questions to obtain reasons, evidence and confirmation of the object and information in question. Noviyanti & Winata, (2015) states that an auditor must apply his skepticism in order to detect fraud and also obtain reasons, evidence, and confirmation of the object in question. The results of research by Fullerton and Durtschi, (2011) show that auditors who have high skepticism generally have a much greater desire to seek information related to fraud. Stice et al. (2017) stated that if the quality of the auditor is good, it will result in better audit quality. In addition, according to Quadackers et al., (2012) states that auditors with a high level of skepticism can detect fraud early from the planning stage to the audit implementation.

However, several studies have found that high professional skepticism is not always able to increase the auditor's ability to detect fraud. Suryanto et al., (2017) Through a survey of 63 external auditors at KAP Yogyakarta and Surakarta, it was found that auditors' professional skepticism was not able to make auditors behave skeptically, as indicated by the presence of auditors not suspecting indications of fraud from clients and subsequently making auditors' skepticism not provoked to increase and trigger efforts to work more hard at detecting fraud.

In addition to having a skeptical attitude, auditors also need confidence in their own abilities to deal with and solve problems effectively or commonly called self-efficacy. Self-Efficacy refers to the opinion of Bandura (1997) and Bandura (2006) which states that a person who has high self-efficacy will have a good personality because this individual has confidence in his ability to form positive behavior and make someone improve their performance. Self-efficacy can also influence individual choices and actions and determine how much effort individuals with high self-efficacy levels will feel confident about their performance capabilities. The most important factor in self-efficacy is past experience.

Several previous research findings have confirmed that high self-efficacy can affect auditor performance in detecting fraud, such as Rijal and Abdullah (2020) finding the fact that health lifestyle and self-efficacy have a positive and significant effect on auditor performance at the South Sulawesi Regional Inspectorate. Furthermore, Rustiarini et al (2020) succeeded in proving the role of self-efficacy as a mediating variable in the relationship between goal orientation and auditor responsibilities in detecting fraud in Public Accounting Firms in Denpasar City. These results also confirm that self-efficacy can improve individual performance even in complex tasks. However,

Goleman (2005) revealed that intellectual intelligence / Intellectual Quotient (IQ) accounts for approximately 20% of the factors that determine success in life, the other 80% is filled by other forces including emotional intelligence Emotional Quotient (EQ) which includes the ability to motivate oneself and endure frustration, control impulses and not exaggerate pleasure, regulate moods and keep stress burdens from crippling the ability to think, empathize and pray. An auditor who has emotional skills is able to know and handle their own feelings well and is able to read and deal with the feelings of others effectively.

Auditors in dealing with clients can experience pressure so that they are not optimal in checking. Therefore, the auditor must also have good emotional intelligence, because someone who has emotional intelligence is able to manage feelings well, is able to motivate himself, empathize when facing emotional turmoil himself and from others, flexible in uncertain situations and conditions so that with common sense able to think positively (Dharmawan, 2013).

Wijayanti (2012) states that emotional intelligence will make it easier for an auditor to conduct an examination, have a strong motivation, self-control/emotions, a sense of empathy and social skills will assist the auditor in tracing audit evidence and related information. In addition, Noor and Sulistyawati (2011) say that an auditor who has good emotional intelligence will improve his performance so that he is able to detect fraud committed by management. When auditors have good emotional intelligence, someone can act decisively and be able to make good decisions even though they are under pressure.

There are still research gaps related to mixed results regarding the relationship between professional skepticism and self-efficacy towards accountability in detecting fraud, so researchers are motivated to develop research by adding emotional intelligence variables as a moderating variable. If in a period an auditor can complete a task and succeed in his performance, then he will tend to build confidence in completing the task successfully.

Emotional intelligence will make it easier for an auditor to conduct an examination, have a strong motivation, self/emotional control, a sense of empathy and social skills will assist the auditor in tracing audit evidence and related information.

Various phenomena of fraud will certainly continue to disturb organizations and stakeholders around the world. Auditors who have the authority to detect fraud as accountability for their performance are often made powerless. Therefore, it is important to conduct this study to further explore the variables that affect the auditor's responsibility in detecting fraud. Application of professional skepticism, self-efficacy and emotional intelligence of the auditors are very important factors in order to increase the accountability of auditors in detecting fraud. Each auditor at KAP in Denpasar is expected to be able to control these factors. The purpose of this research is targeted to be able to answer the main problem, namely whether emotional intelligence is able to moderate the relationship between professional skepticism and self-efficacy towards auditor accountability in detecting fraud.

2. Literature Review

This study uses attribution theory and social cognitive theory as the main basis that explains the auditor's responsibility in detecting fraud. Attribution theory was first proposed by Heider (1958). This theory is used to develop explanations for the ways in which we judge individuals differently, depending on the meanings we attribute to certain behaviors. Basically, this theory suggests that when observing the behavior of an individual, we seek to determine whether the behavior is caused internally or externally. Internal behavior is behavior that is believed to be influenced by an individual's personal control. Whereas externally induced behavior is considered to be the result of external causes, i.e., the individual behaves in this way because of certain situations (Robbins and Timothy, 2008)

Social Cognitive Theory to explain how people regulate their behavior through control and reinforcement or reinforcement to achieve goal-directed behavior that can be sustained over time. The ability to control and strengthen a person in regulating his behavior to achieve goal-directed behavior is called self-efficacy or self-efficacy (Bandura, 1997). Self-efficacy is seen as a critical prerequisite for behavior change. Self-efficacy determines how individuals feel, think, and motivate themselves and act. However, this social cognitive theory does not directly explain the relationship of self-efficacy to auditor behavior related to auditor responsibility in detecting fraud.

Auditor's Responsibilities Detect Fraud.

Murwanto et al (2010), the auditor is responsible for planning and carrying out the audit in order to obtain adequate assurance whether the financial statements are free from material misstatement, whether caused by errors or fraud. For adequate assurance, it does not mean that the auditor is a guarantor of the correctness of the financial statements. There are several reasons why the auditor is responsible for obtaining reasonable assurance rather than absolute, namely: (Murwanto et al, 2010) 1. Almost all audit evidence is generated from testing samples from the population such as accounts receivable and inventory. 2. The financial statements are prepared based on complex estimates that are uncertain in nature and may affect future events.

3. Auditors find it difficult to find fraud in the preparation of financial statements, especially if there is collusion between the audited management.

Auditing Standard 240 confirms that it states that audits conducted according to auditing standards may not detect material misstatements or significant inaccuracies, whether due to errors, fraud, unlawful acts, or breaches of rules. Although this Auditing Standard places the responsibility on each examiner to apply his professional skills carefully and thoroughly, it does not mean that his responsibilities are not limited, nor does it mean that the examiner does not make mistakes.

Professional skepticism

Professional skepticism is an attitude that includes a mind that always questions and critically evaluates audit evidence (Agoes, 2012). Auditors are expected to exercise professional skepticism in conducting the audit, and in gathering sufficient evidence to support or disprove management's statements. Auditor professional skepticism is the attitude of the auditor in carrying out audit assignments where this attitude includes a mind that always questions and evaluates audit evidence critically. Since audit evidence is collected and assessed during the audit process, professional skepticism must be used during the audit process, so professional skepticism should be used during the process (Kusumawati et.al, 2022)

The concept of professional skepticism reflected in these standards is an attitude of always asking questions, being vigilant, and critical in carrying out the entire audit process (Rahayu and Gudono, 2016). Critical thinking is needed by auditors in an examination, in a reasoning critical thinking includes examining the structure or elements of thinking that are implicit. Starting with what is the goal, the problem, what is being faced, assumptions, concepts, testing and empirical evidence, then later reasoning will lead to a conclusion.

Srikandi's research (2015) states that professional skepticism has an effect positive on the auditor's responsibility in detecting fraud. This too supported by Ramadhany (2015) that professional skepticism has a positive effect on auditor's responsibility in detecting fraud. This research is also supported Adnyani et al. (2015) that professional skepticism has a positive effect on the auditor's responsibility in detecting fraud and financial statement errors. Furthermore, Pramuki et.al (2020) in their experiments succeeded in proving that auditors with a higher level of professional skepticism tend to assess a higher risk of fraud than an auditor with a lower level of professional skepticism. From the explanation above, the hypothesis can be formulated as follows.

H1: Professional Skepticism has a positive effect on auditor responsibility in detecting fraud

Self-Efficacy

Bandura (1997) reveals that an individual's belief in his abilities plays an important role in reacting to various pressures he faces. According to Dharma (2013) high self-efficacy encourages individuals to act positively, calmly, and planned and leads to the goals to be achieved, in contrast to the case if low individual self-efficacy can cause individuals to lack self-confidence, 14 and assess the pressure that demands it is nothing more as an obstacle.

Achieving its goals which have implications for various opportunities for individual deviant actions.

Auditors who have high self-efficacy will be able to develop a strong personality, reduce stress, and are not easily influenced so that they can carry out their performance well (Kristiyanti, 2015). Bandura (2006) says that an individual is able to control his own thoughts, feelings and actions. Their ability to control these thoughts is very dependent on their perception of themselves. So that it can be said for auditors who have good self-efficacy in themselves can carry out their responsibilities as auditors, and maximize their efforts in detecting fraud committed.

Suprpta and Setiawan (2017) stated that self efficacy is a person's belief in his ability to be able to carry out tasks with good. Individuals who have a level self efficacy A person with a high level will have confidence in carrying out the responsibilities he carries even in difficult conditions or there is a role conflict in it so that the individual concerned has a higher chance of success than people who are pessimistic about their work or in this case have low scores in aspects of work Self-efficacy.

Auditors with high self-efficacy will have no difficulty in audit assignments when looking for accurate audit evidence in a limited time (McCracken et al., 2008). Auditors can also disclose audit findings, convince others of the veracity of the results and provide arguments if the client refutes the findings. Self-efficacy helps auditors generate objective audit opinions (Svanberg et al., 2019) and audit assessments (Iskandar et al., 2012; Sanusi et al., 2018). Auditors will try various efforts to complete their audit tasks (Iskandar and Sanusi, 2011). From the explanation above, the hypothesis can be formulated as follows:

H2: Self-efficacy positive effect on the auditor's responsibility in detecting fraud

Emotional intelligence

Emotional intelligence is the ability to recognize oneself, the feelings of others, motivate oneself, and manage emotions well in relationships with others (Goleman, 2005). According to Agustian (2003) emotional intelligence is the ability to control emotions, the ability to control oneself to be able to make decisions calmly. Emotional intelligence in this case the attitude of self-awareness, self-control, motivation, empathy and social skills will train the auditor's ability, namely the ability to be aware of his emotions (self-awareness) and manage his feelings in this case being able to control impulses, able to motivate oneself in a state of frustration, ability to be strong, set a reactive mood and be able to empathize and have social skills with others (Putra and Latrini, 2016).

The Role of Emotional Intelligence in Moderating the Effect of Professional Skepticism on Fraud Detection.

An auditor must be able to control himself by having emotional intelligence good, according to Agustian (2003) emotional intelligence is the ability to control emotions, the ability to control yourself to be able to make decisions calmly. Emotional intelligence in this case the attitude of self-awareness, self-control, motivation, empathy and social skills will train the auditor's abilities, namely: the ability to be aware of one's own emotions (self-awareness) and

manage his feelings in this case are able to control impulses, are able to motivate themselves in a state of frustration, the ability to be strong, set a reactive mood and are able to empathize and have social skills with others (Putra and Latrini, 2016).

Auditors must also have a skeptical attitude towards clients because in the research of Kustinah and Susi (2016), low auditor skepticism will cause auditors to be unable to detect the existence of fraud because the auditor simply believes in the assertion that given by management without having supporting evidence for the assertion. If the auditor's attitude of professional skepticism is high, it is likely that the occurrence of undetected fraud is getting smaller. Fullerton and Cindy (2011) suggest that auditors' professional skepticism has a positive and significant effect in preventing fraud. When working, the auditor must have a skeptical attitude, but the auditor must also be able to regulate his emotions well, because someone who can control his emotions well will be able to produce good performance, including the ability to detect fraud (Choiriah, 2013). Jordan (2009) also stated that emotional intelligence holds an important role to predict the performance of a team, because without emotional intelligence, a person will not be able to use cognitive abilities they are in accordance with the maximum potential (Hakim and Esfandari, 2015). If the auditor has a high skepticism and can manage emotions well, the auditor will be able to detect the presence of cheating because without emotional intelligence, a person will not be able to use their cognitive abilities according to their potential. Here it can also be seen that a person's internal factors have a role important at work. From the explanation above, the hypothesis can be formulated as follows.

H3: Emotional intelligence can strengthen the influence of professional skepticism to the auditor's responsibilities in fraud detection.

The Role of Emotional Intelligence in Moderating the Effect of Self-Efficacy on Fraud Detection

Emotional intelligence is the ability to use emotions effectively to achieve productive goals and achieve success (Patton, 1998). Emotional intelligence is the ability to be aware of one's emotions (self-awareness) and manage his feelings in this case being able to control impulses, being able to motivate oneself in a state of frustration, the ability to be strong, set a reactive mood and be able to empathize and have social skills with others. and Latrini, 2016). Hehanussa (2018) states that to improve audit quality, auditors must have good emotional intelligence. While Ermayanti (2017) also said that an auditor who has good emotional intelligence will improve audit quality.

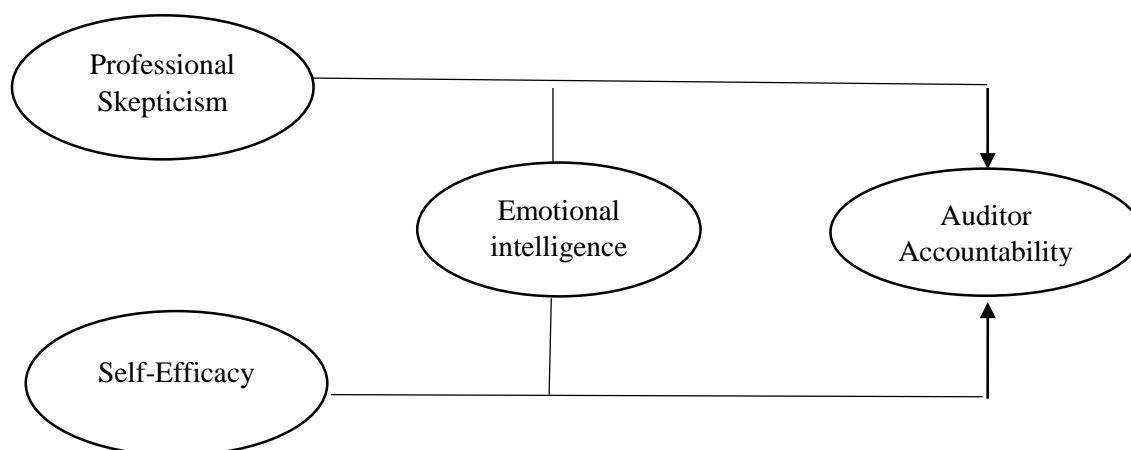
Confidence (Self-efficacy) relates to individual beliefs about the competence and abilities of a person. Self-efficacy can specifically show the auditor's confidence in his ability to complete a given task. Amrih and Murdifin (2018) say that self-efficacy has a positive influence on the auditor's ability to detect fraud. Suprpta and Putu (2017) say that when the auditor has a high level of confidence in carrying out a task, the auditor will easily determine actions and overcome the problems encountered.

When working, the auditor must have high self-confidence, but the auditor must also be able to regulate his emotions well, because someone who can control his emotions well will be able to produce good performance, including the ability to detect fraud (Choiriah, 2013). Jordan

(2009) also stated that Emotional intelligence plays an important role in predicting the performance of a team, because without emotional intelligence, a person will not be able to use their cognitive abilities to their maximum potential (Hakim and Esfandari, 2015).

If the auditor has a high level of confidence and can regulate his emotions well, the auditor will be able to detect fraud because without emotional intelligence, an auditor will not be able to use their cognitive abilities in accordance with their potential. Here it can also be seen that a person's internal factors have an important role in work. From the explanation above, the hypothesis can be formulated as follows.

H4: Emotional intelligence can strengthen the effect of cell efficacy on auditor responsibilities in fraud detection.



3. Methods

This research was conducted in Denpasar City. The object is an auditor who works at a KAP located in Denpasar City. The research population is partner auditors, managers, supervisors, seniors and juniors who work in all KAP Denpasar City. The exact number of the auditor population is not known, so the determination of this sample uses a non-probability method using a snowball design. The researcher sent a questionnaire in the form of a form directly to the secretary in each KAP office. Furthermore, through the secretary, submit it to the auditor who is willing to fill it out.

The following are the measurement indicators for each of the following variables: 1). Fraud detection responsibility is the auditor's perception of responsibility for fraud detection. This research instrument contains six question items adapted from DeZoort and Harrison (2018) and Rustiarini et.al (2020) which consists of three dimensions to evaluate namely professional obligations, task clarity, and self-control. Participants' responses were measured using a five-point Likert scale, ranging from "highly irrelevant" to "highly relevant." 2). The self-efficacy variable consists of four statements adapted from Sanusi et al. (2018) and Rustiarini et.al. (2020). Participants' responses were measured using a five-point Likert scale, namely "strongly disagree" to "strongly agree". 3) Professional Skepticism is the attitude of the auditor which will lead to his actions that are always questioning and critically assessing audit evidence. We measured skepticism using nine questions based on the Robinson et al. (2018) and Janssen et.al

(2021). Participants' responses were measured using a five-point Likert scale, namely from strongly disagree to strongly agree. 4) Emotional intelligence (emotional intelligence) is the ability to deal with frustration, the ability to control emotions, the spirit of optimism and the ability to build relationships with others. To measure emotional intelligence indicators, Sari and Riantarasarfi (2022) revealed four indicators to measure respondents' perceptions of emotional intelligence, namely: self-awareness, self-management, motivation, empathy and building relationships. Participants' responses were measured using a five-point Likert scale, from strongly disagree to strongly agree.

Variance-based Partial Least Square with the help of Smart PLS 3.2.9 SEM software in Structural Equation Modeling is used to test this hypothesis. In general, the reasons or arguments for using the PLS component-based structural equation model for this research include: 1) The model formed in the conceptual framework of this research is a structural equation so that the problems and objectives to be achieved can only be solved with the help of a structural model. PLS is an alternative in structural equation model analysis. With PLS it is possible to analyze a series of several latent variables simultaneously and the results will be more optimal/efficient from a statistical perspective. 2) PLS does not require the data to be normally distributed, the use of data scales can be ordinal, interval or ratio categories, PLS does not use many assumptions, and PLS can be used for small amounts of data. Chin and Newsted's (1999) recommendation that the minimum sample to be tested on SEM-PLS is between 30-100 samples. 3) This study uses latent variables as measured by indicators. The relationship between variables and indicators is reflective. 4) PLS has the advantage of being able to analyze indicators that are reflective and formative simultaneously which cannot be done in covariance-based SEM, there will be an unidentified model (Ghozali, 2021). 3) This study uses latent variables as measured by indicators. The relationship between variables and indicators is reflective. 4) PLS has the advantage of being able to analyze indicators that are reflective and formative simultaneously which cannot be done in covariance-based SEM, there will be an unidentified model (Ghozali, 2021). 3) This study uses latent variables as measured by indicators. The relationship between variables and indicators is reflective. 4) PLS has the advantage of being able to analyze indicators that are reflective and formative simultaneously which cannot be done in covariance-based SEM, there will be an unidentified model (Ghozali, 2021).

4. Result and Discussion

Respondents in this study include managers, supervisors, seniors and juniors in all KAP Denpasar City who are willing to fill out the questionnaire as many as 81 auditors. To find out the auditor's perception of responsibility in detecting fraud, a research was conducted by distributing questionnaires which generally contained the concepts of professional skepticism, cell efficacy and emotional intelligence variables. This study uses PLS (Partial Least Square) to analyze the effect of exogenous variables with endogenous variables in this study. The PLS process in this study went through the following stages:

Measurement Model Evaluation

Based on the results of testing convergent validity, discriminant validity, as well as composite reliability and Cronbach alpha, the results show that the measurement model is in accordance with the role of thumb requirements that have been determined, that the indicator has met the valid requirements based on discriminant validity criteria, namely the outer loading value is above 0, 60 and statistically significant. The AVE value of all constructs > 0.50 and the value of The AVE of each construct ranges from 0.508 to 1,000, which is greater than the correlation value, which is between 0.097 to 0.703. so that it meets the valid requirements based on the discriminant validity criteria. Furthermore, the value of composite reliability and Cronbach Alpha of each construct has shown a value greater than 0.60 so that it meets the reliable requirements based on the composite reliability criteria.

Structural Model Evaluation

The results of testing the structural model through the R-Square (R²) auditor's responsibility in detecting fraud obtained a value of 0.475 based on Chin's criteria (Ghozali, 2021), then the model includes moderate model criteria, meaning that the variation of professional skepticism, self-efficacy and emotional intelligence is 47, 5% of the auditor's responsibility in detecting fraud.

Table 1 Hypothetical Test Results Path Analysis and Statistical Testing

Relationship Between Variables	Coefficient	T Statistic	P Values	Information
Professional Skepticism -> Fraud Detection Liability	0.282	1.184	0.237	Not significant
Self-Efficacy -> Fraud Detection Responsibilities	0.235	1,995	0.004	Significant
Emotional intelligence -> Fraud Detection Responsibilities	0.278	2,354	0.019	Significant
Skep<>Emot -> Responsibilities of Fraud Detection	0.043	2.01	0.002	Significant
Self<>Emot -> Fraud Detection Responsibilities	-0.014	0.063	0.950	Not significant

The Effect of Professional Skepticism on Auditors' Responsibilities in Detecting Fraud

Based on the results of testing the effect of professional skepticism, it shows that the variable of professional skepticism has no effect on the auditor's responsibility in detecting fraud, so hypothesis 1 is rejected. This shows that the presence of professional skepticism on the auditor does not guarantee that the auditor can fulfill the responsibility in detecting fraud. This is because the auditor must continue to carry out his responsibility, namely detecting fraud without having excessive suspicion. Responsibility is a basic thing that must be owned by an auditor, if someone is already an auditor, they will bear the burden of responsibility.

In this study, although the level of professional skepticism is classified as high, it does not guarantee that the auditor can increase his responsibility in detecting fraud. This is because the auditor is suspected of having experienced self serving bias that often appears in the auditor. Self-serving biases a feeling of reluctance that often arises in the auditor, because the auditor

excessive facilities of the auditee. With this feeling of reluctance, the auditor will trust the auditee more, especially in receiving the information and audit evidence presented. This research is not in line with research conducted by (Srikandi, 2015), Ramadhany (2015) and Adnyani et al. (2015) which states that professional skepticism has a positive effect on the auditor's responsibility in detecting fraud.

The Influence of Self Efficacy on Auditor Responsibilities in Detecting Fraud.

The results of the hypothesis test show that self-efficacy has a positive effect on the auditor's responsibility in detecting fraud. Individuals with high self-efficacy will use cognitive resources to complete tasks (Bandura, 1986). Auditors will focus on strategies to achieve success and have the ability to endure adversity. A high level of enthusiasm in work will reduce the workload or perceived pressure (Bandura and Cervone, 1983).

In the context of accounting and auditing, auditors with high self-efficacy will be more likely to take accounting decisions that are strictly discretionary or against the wishes of the client and have a more objective attitude (Svanberg et al., 2019). The auditor can be the opponent of the client's discussion and defend an opinion when the client protests the results of the audit assessment. Auditors feel more confident when investigating accurate audit evidence in a short time and when negotiating with clients to obtain the required evidence (McCracken et al., 2008). This study supports previous research, which states that self-efficacy

The Effect of Emotional Intelligence in Moderating the Relationship of Professional Skepticism and Self-Efficacy on Auditor Responsibilities in Detecting Fraud

The results of the Hypothesis 3 and Hypothesis 4 tests show that emotional intelligence is a moderator of the relationship between professional skepticism and self-efficacy towards fraud detection responsibilities. The interaction between high professional skepticism and high emotional intelligence can significantly increase the responsibility for fraud detection. This means that auditors who have low skepticism are highly dependent on emotional intelligence, because with their emotional intelligence, auditors are more directed to recognize themselves, other people's feelings, motivate yourself, and manage your emotions well in your relationships with others. The interaction between high self-efficacy and high emotional intelligence actually reduces the responsibility for fraud detection, but this decrease is not so real and can still be controlled by the auditor. This means that auditors who have high self-efficacy do not depend on emotional intelligence alone, where the auditor remains confident at the beginning to always be committed to the responsibility of detecting fraud (Goleman, 2005).

5. Conclusion

Based on the results of the review and discussion that has been described, it can be concluded that the auditor's responsibility in detecting fraud is highly dependent on emotional intelligence when faced with conditions of skepticism and auditor self-efficacy. When directly professional skepticism has not been able to increase the auditor's responsibility in detecting fraud, the interaction with emotional intelligence becomes significant. The same results were also found for the auditor's self-efficacy condition. It can be concluded that emotional intelligence is a pure moderator of the relationship between professional skepticism and the auditor's

responsibility in detecting fraud. There are several limitations that must be considered when evaluating the results of this study. First, the generalization result is still low, This is because there is no randomization of the sample regarding the population data base that cannot be accessed by the public. Second, this study uses data in the form of respondents' answers to questions posed on the research questionnaire and data collection is carried out through Snowybal. This has implications for respondents who may not answer questions seriously and carefully and respondents may not be familiar with the questions asked. The limitations of the research mentioned above can be used as a direction for future research. Taking into account the sensitive nature of research related to auditor performance, future research can be carried out using different methods such as qualitative and experimental methods.

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