IKATAN AKUNTAN INDONESIA
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Letter of Acceptance

Kepada Yth.
Siti Maghfiroh

Terima kasih atas kiriman paper Anda kepada Simposium Nasional Akuntansi (SNA) yang ke-25 Kendari. Paper Anda diterima untuk dipresentasikan dalam Simposium Nasional Akuntansi (SNA) ke-25 Kendari. Informasi tentang paper Anda adalah sebagai berikut :

Judul paper :

THE INFLUENCE OF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR?S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING VARIABLE

Penulis :

Kinanti Putty Windhamia - Universitas Jenderal soedirman

Yudha Aryo Sudibyo - Universitas Jenderal soedirman

Siti Maghfiroh - Universitas Jenderal soedirman

Surat ini kami sampaikan untuk membantu Anda mendapatkan dana untuk keperluan menghadiri SNA ke-25 Kendari.

Kami berharap Anda dapat hadir dan mempresentasikan paper Anda di SNA ke-25 Kendari.

Jakarta, 11 August 2022
Hormat Kami,

Dr. Sekar Mayangsari, Ak., CA.

THE INFLUENCE OF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR'S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING VARIABLE

Full paper

Kinanti Putty Windhamia
Universitas Jenderal Soedirman
kinantiputtyw@gmail.com

Yudha Aryo Sudibyo
Universitas Jenderal Soedirman
yudha_aryos@yahoo.com

Siti Maghfiroh
UniversitasJenderal Soedirman
firoh.sutanto@gmail.com

Abstract **:** Penelitian ini bertujuan untuk menguji pengaruh profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan dan dimoderasi oleh pusat pengendalian internal. Tipe penelitian dalam penelitian ini adalah kuantitatif yaitu menggunakan data primer. Penelitian ini menggunakan pendekatan survei dengan mendistribusikan kuesioner.

Populasi dalam penelitian ini adalah auditor pemeriksa di Badan Pemeriksaan Keuangan Republik Indonesia yang berlokasi di Jakarta. Sampel pada penelitian ini menggunakan Slovin formula yaitu 98 auditor dengan menggunakan metode convenience sampling. Teknik data analisis yaitu Analisis Regresi Berganda dan Analisis Regresi Moderasi dengan menggunakan IBM SPSS Statistika versi 20.

Hasil penelitian menunjukkan bahwa profesionalisme dan kompleksitas tugas tidak berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan. Sedangkan, independensi memiliki hasil positif dan signifikan berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan. Demikian, pusat pengendalian internal tidak mampu memoderasi profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan.

Kata kunci: Profesionalisme, Kompleksitas Tugas, Independensi, Kemampuan Auditor dalam Mendeteksi Kecurangan, Pusat Pengendalian Internal

THE INFLUENCE OF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR'S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING VARIABLE

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan dan dimoderasi oleh pusat pengendalian internal. Tipe penelitian dalam penelitian ini adalah kuantitatif yaitu menggunakan data primer. Penelitian ini menggunakan pendekatan survei dengan mendistribusikan kuesioner. Populasi dalam penelitian ini adalah auditor pemeriksa di Badan Pemeriksaan Keuangan Republik Indonesia yang berlokasi di Jakarta. Sampel pada penelitian ini menggunakan Slovin formula yaitu 98 auditor dengan menggunakan metode convenience sampling. Teknik data analisis yaitu Analisis Regresi Berganda dan Analisis Regresi Moderasi dengan menggunakan IBM SPSS Statistika versi 20. Hasil penelitian menunjukkan bahwa profesionalisme dan kompleksitas tugas tidak berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan. Sedangkan, independensi memiliki hasil positif dan signifikan berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan. Demikian, pusat pengendalian internal tidak mampu memoderasi profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan.

Kata kunci: **Profesionalisme, Kompleksitas Tugas, Independensi, Kemampuan Auditor dalam Mendeteksi Kecurangan, Pusat Pengendalian Internal**

1. INTRODUCTION

In the digital era nowadays, all generations are forced to be aware of all that happenings. Information flows very fast. The development of Information and Communication Technology (ICT) has unprecedentedly changed almost everything. In terms of economic growth, Indonesia is now on its way from middle

towards high income country. According to the Finance Ministry of Indonesia, Sri Mulyani Indrawati, stated there are four factors to be prepared. One of them is an institution which is important to build health, clean, and non-corruptive institutions (Setiawan, 2018).

It is important for a country to have a healthy, clean, and non-corruptive institution, especially in a developing country like Indonesia. One institution that has an important role is The Audit Board of Republic Indonesia. The Audit Board of Republic Indonesia or Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) is a high state institution which has authority to manage and supervise state finances. BPK is expected as trustable high state institution by the public. However, in fact BPK is inversely proportional. In reality, BPK still has some fraudulent issues involving their auditors. As their duty was to supervise the financial statement, some auditors turned out to be involved in some fraud.

According to Silverstone *et al.* (2012), fraud in Latin nouns is *fraus*. It means carrying a wide range of meanings clustered around the nations of wrongdoing, harm, and deceit. Fraud is an activity taking place in a social setting and has severe consequences for the economy, corporations, and individuals. According to Association of Certified Fraud Examiners (2018), it is divided into three parts. They are corruption, asset misappropriation, and financial statement fraudulent. Corruption is several wrongdoings which include conflicts of interest, bribery, illegal gratuities, and economic extortion. Asset misappropriation is misappropriation of cash and inventory and all other assets. Meanwhile, financial statement frauds are net income overstatement and understatement. Mostly, there are two indications why BPK's auditors are mistaken. First, there is fraud but they are unable to detect. Second is they are involved into fraud. They are indeed involved in fraud which they must not give unqualified opinion and turn out them giving unqualified. This thing indicates they have no ethical attitudes.

Indonesian government will not capable to solve fraudulent. Transparency International (2019) stated Indonesia for 2018 goes to 89th rank of Corruption Perception Index out of 180 countries and territories. For the Asia Pacific region, Indonesia is ranked 15th. According to Transparency International (2019), the

Corruption Perceptions Index has given each score from zero (highly corrupt) to 100 (very clean). Indonesia is ranked 4th out of The Association of Southeast Asian Nations (ASEAN) members. The score of the Corruption Perceptions Index of Indonesia in 2015 was 36. In 2016 and 2017, Indonesia's score was 37. Last, in 2018, Indonesia's score was 38. Still corruption is becoming a massive problem in Indonesia especially in the government, even though the numbers keep stabilizing and getting clean from 2015 to 2018.

Regarding building a healthy institution, BPK can be prevented by fixing the auditor's attitude and improving their capabilities. Thus, this study refers to the auditor's capability on detecting fraud. Auditor's capability on fraud detection means the auditor understands the types, characteristics and how to detect the fraud. In order to be able detect fraud, each auditor has capability based on several factors, for example professionalism, task complexity, and independency.

Cambridge Dictionary defines professionalism as the quality of professionals that consists of trained and skilled people. Generally, when auditors reach their certification they hold high esteem for professionals. Integrity, objectivity, competence and accurateness of professional, confidentiality, and professional acts are professional ethics from Ethical Code according to SA 220 (Institut Akuntan Publik Indonesia, 2013). If one element of professional ethics is less that means the auditor's professionalism is lower. According to Arens, the proficiency profession of auditors is professional with full responsibility to complete tasks diligently and thoroughly (Simanjuntak, 2015). Auditor's professionalism becomes a crucial thing because it is a part of influence factors toward an auditor's capability on detecting fraud.

Jamilah *et al.* (2007) stated when tasks not over complex, auditors from structured and unstructured audit companies showed worth performance. Thus, task complexity has become one of the most influence factors toward their capability. According to Umar *et al.* (2017), task complexity is one of pressure that has positive and negative impact on individual behavior.

Independency is a noun word from independence meaning uncontrolled by another power (Cambridge Dictionary). Independency is a must-have-behavior of

auditors. If an auditor is asked to audit a company which turned out to belong to his family, there are several indications. With knowing his family that he audited their financial, they asked for an unqualified opinion without any reasons. So, there are two assumption factors that would give an unqualified opinion toward the company. First, because he trusts his family would not do any fraudulent. Second is bribery, unless nothing indicates fraudulent. It described family matters that could intervene in the auditor's quality. Thus, that is why independence needs to be enhanced in order to prevent influences of others.

Research conducted by Simanjuntak (2015) showed the auditor's professionalism affecting its capability on detecting fraud. However, research by Rahayu and Gudono (2015) showed it has no effect toward auditor's capability on detect fraud. Research by Gautama and Dwirandra (2017) showed task complexity has a negative effect toward audit performance. Meanwhile, Research conducted by Amrih *et al.* (2018) showed task complexity has a positive effect toward auditor's capability on fraud detection. Then, research by Hutabarat (2015) showed independence has an effect toward auditor's capability on detect fraud. However, research by Simanjuntak (2015) showed independence has no effect toward the auditor's capability on detect fraud. While there are still many different opinions from previous research, researchers are interested to moderate with internal locus of control. Thus, researchers are interested to conduct a research entitled "The Influence of Professionalism, Task Complexity, and Independency toward Auditor's Capability on Detect Fraud with Locus of Control as Moderating Variable".

The research purposes of this study are to examine and analyze if professionalism, task complexity, and independency influence an auditor's capability to detect fraud. Thus, to examine and analyze if internal locus of control capable to moderate the influence between professionalism, task complexity, and independency to auditor's capability on detect fraud.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Literature Review

Attribution theory was first explained by Fritz Heider in 1958. He stated theory attribution defined people's behavior on our perspectives (Malle, 2011). Harold Kelly stated the theory explained about human behavior and the perceptions (Pratiwi *et al.*, 2018). Similarly, Robbins and Judge (2013) put simply when people showed their behaviors, we assessed their behavior differently. The way we make assessment is called attribution theory. It means we assessed their behavior whether it is internal or external. Luthans (2011) stated attribution theory as people made conclusions about the cause of others or its individual's behavior. There are two types of causes or factors of attribution theory, internal and external.

Internally caused also called dispositional attributions (Luthans, 2011). Robbins and Judge (2013) stated internally that people tend to believe everything happens because it is controlled by an individual. Personality traits, ability, or even motivation are internal factors which conclude people's behavior (Luthans, 2011). Contrast with Kelley's research in Luthans (2011), if people's performance is unwell it is because for example associates have no ability, effortless and less motivation. External factors also called situational attributions (Luthans, 2011). It could be social influence from outsiders or other than personal. Its situation forced people to do something (Robbins and Judge, 2013). Kelley stated the closest person or family matters, even coworkers are factors we faced pressures though complex tasks (Luthans, 2011).

There are three factors when we determine people's behavior onto internal or external factors, distinctiveness, consensus, and consistency. First is distinctiveness. People showed different acts/behaviors within different situations. When people act differently in different situations it is classified as external attribution. Otherwise, it is classified as internal attribution (Robbins and Judge, 2013). Similar to Kelley in Luthans (2011), people act differently in different situations. He stated that to straighten the dimensions, distinctiveness related with tasks. Second is consensus. In general, consensus is more likely togetherness. In attribution theory on Robbins and Judge (2013), consensus means people would

respond in the same way if everyone was facing similar situations. Same with Kelley, people's behavior will act the same in one situation. He stated consensus relates to people. If consensus is high it means the attribution classified onto external. However, when people have a different reaction, it means the consensus is lower. It is classified as internal attribution (Robbins and Judge, 2013). Third is consistency. When people observed others behavior and they showed the same behavior it called consistency (Robbins and Judge, 2013). The more consistent their behaviors, the more it classified as internal factors. On the contrary, external factors caused by them showed different behaviors. Based on Kelley's research, it relates to time (Luthans, 2011).

Two attribution errors are combined Robbins and Judge (2013) and Luthans (2011), fundamental attribution error and self-serving biased. First is fundamental attribution error. When people make assessment of other's behaviors there is inclination underestimating external attribution's effects and overestimating internal attribution's effects (Robbins and Judge, 2013). Luthans (2011) stated while attribution explained other's behavior, people tried to disregard the powerful situation. Personalities, motivation, ability, attitudes or intelligence are such personal factors towards fundamental attribution error. Second is self-serving biased. Robbins and Judge (2013) and Luthans (2011) have similar views of self-serving biased. Efforts and ability are examples of internal attributions when people succeed. Whereas, external attributions as their failures such as unproductive coworker or bad luck. This study is using attribution theory because it covers the professionalism, task complexity, independency, and internal locus of control.

2.2. Hypothesis Development

Heider stated that attribution theory is a theory that explains people's judgements toward the causes of others behavior according to people's perspectives (Malle, 2011). According to Luthans (2011), it divided into two causes are internal attribution/cause and external attribution/cause. Internal attributions defined as it are controlled by us and more personal. While, external attribution defined as controlled by outsiders or situational. One of the tasks that need to be done by an

auditor is to detect fraud using their capability. Fraud is from Latin noun, *fraus,* means holds a wide range of meanings clustered around the nations of wrongdoing, harm, and deceit (Silverstone *et al.*, 2012). Meanwhile, detect fraud means assessing the indication of fraud itself. Then, auditor's capability is to pursue auditor's capability toward providing an excellence service of client's needs (Amrih *et al.*, 2018). So, an auditor capable of detecting fraudulent means the auditor can assess the fraudulent with their ability. The ability to detect fraud is an important thing to do by auditors. The capability of fraud detection is an appropriate compliance regarding attribution theory. It is influenced by internal attribution and external attribution. The internal attributions include the auditor's professionalism and independence. Then, the external attribution includes the auditor's task complexity. In this research, the moderating variable toward the influence of independent variables and dependent variable is locus of control. Locus of control is how people judge others able or unable to control certain conditions they deal (Rotter, 1966). Locus of control divided into two parts, internally and externally. This research uses the internal as moderating variable. Internal locus of control means everything that happens is triggered or controlled by the individual itself.

2.2.1 Professionalism Influence toward Auditor's Capability on Fraud Detection

Professionalism auditor is an auditor's behavior that expertise on his field. Professionalism is important for auditors to raise their quality. A professional dedicated to their works (Snizek, 1972) means worker's professionalism encourages their quality. It demands auditors should have general skills. Moreover, the higher auditors create professionalism, the higher influence toward the auditor's skills. Auditors expected to be able use well professionalism to create well performance (Simanjuntak, 2015). Hutabarat (2015) stated auditors will focus on their works when they detect fraud. So, professionalism is one of the factors that affect the auditor's capability to detect fraud. According to research of Atmaja (2016) research, professionalism makes auditors more capable of detecting fraud with standards and applicable laws. It also indicates the higher of the auditor's

professionalism, the auditor's capability on fraud detection will be maximum. Thus, it is in accordance with Hutabarat (2015) professionalism (professional organization as a major referent, belief in public service and self-regulation, autonomy and sense of calling to the field) had positively influenced the auditor's capability to detect fraud. Gautama and Dwirandra (2017) showed professionalism positively influence toward the auditor's performance as well. It might positively influence the auditor's capability on fraud detection. Based on the explanation above, it concludes the higher auditor's professionalism the greater auditor's capability on fraud detection. Thus, the hypothesis formulation as follows:

H₁: Professionalism has a positively influence toward auditor's capability on fraud detection

2.2.2 Task Complexity Influence toward Auditor's Capability on Fraud Detection

According to Puspitasari, task complexity is unstructured tasks, ambiguous, and difficult to understand (Amrih *et al.*, 2018). A complex task could be into two functions both positive and negative. Task complexity might be a positive function for increasing its skills and motivating auditors (Bonner, 1994). The willingness to complete their work is blocked because a difficult task is a pressure. Especially, every time auditors detect fraud, they face the task difficulty. It complies with Robbins and Judge (2013), external attributions force auditors to detect fraud and it is task complexity. The higher task complexity affected the auditor's ability to detect fraud became lower level so this in line with previous research of Agustini and Dwirandra (2017) on their auditor's performance. It coincides with Gautama and Dwirandra's (2017) research that a higher task complexity then it reduces the performance's outcomes. However, it turned out task complexity positively influenced the auditor's ability to detect fraud on Amrih *et al.*'s (2018) research. Based on theory and previous research, it indicates the higher auditor's task complexity, their capability on fraud detection will decrease. Thus, the hypothesis formulation as follows:

H₂: Task complexity has a negatively influence toward auditor's capability on fraud detection

2.2.3 Independency Influence toward Auditor's Capability on Fraud Detection

Independency is an attached attitude with the auditor's ability especially detecting fraud. When auditors hold in the high esteem of independent, they are able to detect fraudulent well. Independent auditors needed to decrease pressure from outsiders. With the result that, auditors appropriately do well on fraud detection (Hutabarat, 2015). Auditors must use internal attribution regarding independence. It makes independency a positive influence toward the auditor's ability to detect fraud in research of Pramana *et al.* (2016). They indicated within the audit program on the current preparations auditors must uphold the independence so they are capable of verifying and reporting of audit results to detect fraud. The previous research of Ramadhany (2015) showed independence significantly affected the auditor's ability to detect fraud. The research stated auditor's independence influenced by the audit time between client and public accountant, payments, services except audit services and profile public accountant firm. Based on the explanation above, it indicates the higher auditor independency then their capability on fraud detection will increase. Thus, the hypothesis formulation as follows:

H₃: Independency has a positively influence toward auditor's capability on fraud detection

Based on previous research, there was some opposite research for each independent variable toward dependent variable. However, professionalism had a positively significant influence toward dependent variable accordance with all of previous research. Meanwhile, task complexity and independence have each opposite research regarding previous research. The opposite research of task complexity influences dependent variable supported by Amrih *et al.* (2018). It said that task complexity is positively significant toward dependent variable. Then,

research of Simanjuntak (2015) stated her research of independency negatively significantly influenced toward dependent variable. Therefore, it needs to be moderate by internal locus of control to strengthen or improve the relations. Those relations are between professionalism, task complexity, and independency toward the auditor's capability on fraud detection. Research of Purba and Nuryatno (2019) showed locus of control had positive and significant effects on the auditor's capability on fraud detection. According to their research, internal locus of control might happen to strengthen or improve those relations. For each hypothesis which moderated by internal locus of control are supported by attribution theory either. These are the hypothesis developments of internal locus of control moderating the influence between professionalism, task complexity, and independency toward auditor's capability on fraud detection variable as follows:

2.2.4 The Effect of Internal Locus of Control Moderating the Influence of Professionalism toward Auditor's Capability on Fraud Detection

Research of Gautama and Dwirandra (2017) proved locus of control capable moderating the influence of professionalism to auditor's performance. But, the auditor's performances consist of the auditor's capability. Thus, research of Purba and Nuryatno (2019) stated locus of control had positive and significant effect on the auditor's capability on fraud detection. Regarding the correlation between professionalism to auditor's capability on fraud detection, internal locus of control might help the correlation. Based on the explanation above, internal locus of control might strengthen the influence between professionalism and auditor's capability. Thus, the hypothesis formulation as follows:

H4: Internal locus of control capable to moderating the influence of professionalism toward auditor's capability on fraud detection

2.2.5 The Effect of Internal Locus of Control Moderating the Influence of Auditor's Task Complexity toward Auditor's Capability on Fraud Detection

Gautama and Dwirandra (2017) stated task complexity negatively influenced the auditor's performance. Purba and Nuryatno (2019) stated locus of control influence to the auditor's capability on fraud detection. They stated if internal comes from inside, then locus of control will increase. Regarding the correlation between task complexity and auditor's capability on fraud detection, locus of control might happen to help the correlation. Based on the explanation above, internal locus of control might be capable of moderating whether to strengthen or weaken the influence of the auditor's capability on fraud detection. Thus, the hypothesis formulation as follows:

H5: Internal locus of control capable moderating the influence task complexity toward auditor's capability to fraud detection
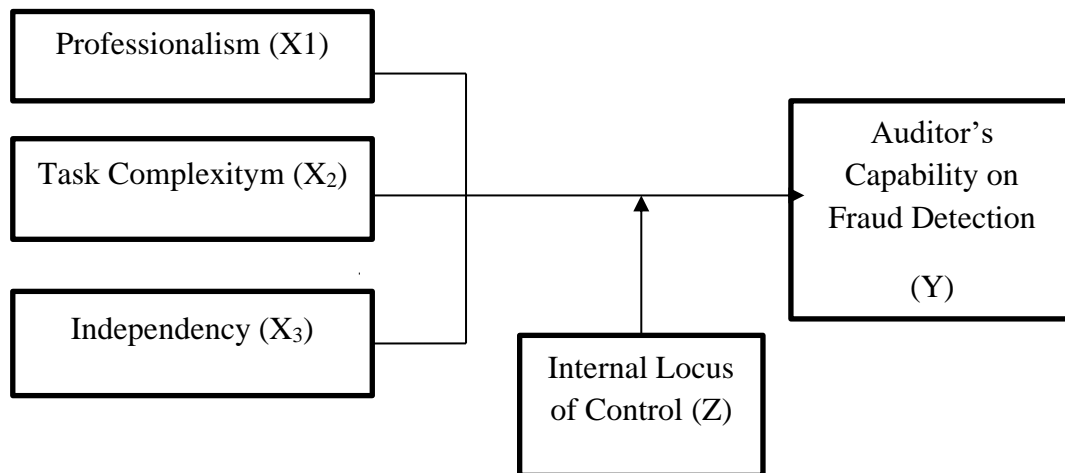
2.2.6 The Effect of Internal Locus of Control Moderating the Influence of Independency toward Auditor's Capability on Fraud Detection

As explained above, Simanjuntak (2015) stated independence had a negative influence on the auditor's capability on fraud detection. Meanwhile, Purba and Nuryatno (2019) stated locus of control had positively influenced the auditor's capability on fraud detection. Based on their research, locus of control might help to strengthen the correlation. Also, Pramana *et al.* (2016) stated independency had a positive influence on the auditor's capability on fraud detection. So, if internal locus of control is successfully helped strengthen the correlation, it will increase the positivity influence to the auditor's capability. Based on the explanation above, internal locus of control might happen to strengthen the influence between independency toward auditor's capability on fraud detection. Thus, the hypothesis formulation as follows:

H6: Internal locus of control capable moderating the influence of independency toward auditor's capability on fraud detection

2.3 RESEARCH FRAMEWORK

Figure 1. Research Framework

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┌─────────────────────────┐
│  Professionalism (X1)   │
└─────────────────────────┘
                                          ┌─────────────────┐
┌─────────────────────────┐               │    Auditor's    │
│  Task Complexitym (X₂)  │───────────────│   Capability on │
└─────────────────────────┘               │  Fraud Detection│
                                          │                 │
┌─────────────────────────┐               │       (Y)       │
│   Independency (X₃)     │               └─────────────────┘
└─────────────────────────┘
                          ┌─────────────────┐
                          │  Internal Locus │
                          │  of Control (Z) │
                          └─────────────────┘
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3. RESEARCH METHOD

3.1. Research Design

This study applied quantitative research as a research type. Meanwhile, this study uses a survey approach by distributing questionnaires. The population in this study is examiners of The Audit Board of The Republic of Indonesia per 1 January 2019 are 3.273 auditors. The sample of this study is using non-probability sampling with convenience sampling. To determine the sample total in this research is using Slovin's formula with 98 auditors in total. The data analysis techniques are Multiple Linear Regression Analysis and Moderated Regression Analysis. It uses IBM SPSS 20.0 Version.

3.2 Conceptual and Operational Definition of Variables

In this research, independent variables have 3 variables, professionalism, task complexity, and independency. First is professionalism. Professionalism measured with 5 dimensions of Richard Hall as stated in Snizek (1972). They are using professional organization as a major referent, belief in public service, belief in self-regulation, sense of calling to the field, and autonomy. The ratio is using ordinal. The questions for professionalism are adopted from Fimartsani (2018). Second is task complexity. Task complexity measured with 3 dimensions of Wood (1986). They are component, coordinative, and dynamic. The ratio is using ordinal.

The questions are adopted from Jamilah *et al.* (2007). Third is independence. Independency measured with 3 dimensions by Sawyer as stated in Pramana *et al.* (2016). There are independency audit programs, independency in verification, and independency in reporting. The ratio is using ordinal. The questions are adopted by Aulia (2013). The dependent variable is the auditor's capability on fraud detection. This variable is measured with 3 dimensions by Fullerton and Durtschi (2004). There are corporate, perpetrator, and financial records and accounting. The ratio is using ordinal. The questions are adopted from Rizwanda (2015).The moderating variable is locus of control. Locus of control is using internal with 3 measurements by Rotter (1966). There are capabilities, interest, and efforts and awards. The ratio is using ordinal. The questions are adopted from Respati (2011) and Wahyudi (2013).

4.   RESULT AND DISCUSSION

4.1. Research Overview

The total of distributed questionnaires is 98 (100%). Meanwhile, returned questionnaires are only 80 (82%) and unreturned questionnaires are 18 (18%). The questionnaires can be processed is 80 (100%) without outlier.   From the collected questionnaires, their characteristics are divided into age, gender, current position, current education, and experience duration. Characteristics based on age 26 to 30 years are 11 respondents (13.75%). Second is 31 to 35 years are 20 respondents (25%). Third is 36 to 40 years are 22 respondents (27.5%). Fourth is 41 to 45 years are 17 respondents (21.5%). Fifth is 46 to 50 years are 6 respondents (7.5%). Sixth is 51 to 55 years are 4 respondents (5%). Seventh is 56 to 60 years are 0. Characteristics that are based on gender are male and female. Male are 43 respondents (53.75%). Meanwhile, females are 37 respondents (46.25%). Characteristics based on current position which middle examiners are 7 (8.75%). Second is young examiners are 31 respondents (28.75%). Third is the first examiners are 10 respondents (12.5%). Fourth is examiners are 23 respondents (28.75%). Fifth is KTS are 6 respondents (7.5%). Sixth is ATS are 3 respondents (3.75%). Characteristics based on current education Bachelor's Degree (S1) are 63

respondents (78.75%). Meanwhile, Master's Degrees (S2) are 17 respondents (21.25%). Characteristics based on experience from 1 to 5 years are 2 respondents (2.5%). Second is 5 to 10 years are 23 respondents (28.75%). Third is more than 10 years are 55 respondents (68.75%).

4.2. Result and Discussion
4.2.1 Validity Test and Reliability Test

The criterion for validation of this test is Pearson Correlation has value > 0.05. It means the data is valid. Professionalism, task complexity, independency, auditor's capability on fraud detection, and internal locus of control have higher value than 0.05. Thus, data can be proceeding for further analysis because data are valid.

Table 2

Validity Test Result

No	Variable	Instrument Code	Pearson Correlation Value	Information
1	Professionalism (X_1)	X1.1	0.720	Valid
		X1.2	0.774	Valid
		X1.3	0.865	Valid
		X1.4	0.797	Valid
		X1.5	0.662	Valid
2	Task Complexity (X_2)	X2.1	0.675	Valid
		X2.2	0.679	Valid
		X2.3	0.620	Valid
		X2.5	0.687	Valid
		X2.6	0.607	Valid
3	Independency (X_3)	X3.1	0.748	Valid
		X3.2	0.811	Valid
		X3.3	0.823	Valid
		X3.9	0.734	Valid
		X3.10	0.732	Valid
4	Auditor's Capability on Fraud Detection (Y)	Y.1	0.555	Valid
		Y.2	0.699	Valid
		Y.3	0.803	Valid
		Y.4	0.701	Valid
		Y.5	0.757	Valid
5	Internal Locus of Control (Z)	Z.1	0.722	Valid
		Z.2	0.405	Valid

Z.3	0.549	Valid
Z.4	0.674	Valid
Z.5	0.447	Valid
Z.6	0.675	Valid

The criteria of reliability test to be accepted which is the Cronbach's Alpha > 0.60. It means the data is reliable. Based on the output of the reliability test, all variables have value higher than 0.60. It means all variables are reliable. Thus, data can be proceeding for further tests which are classic assumption tests.

Table 3

Reliability Test Result

No	Variable	Cronbach's Alpha	Information
1	Professionalism (X_1)	0.814	Reliable
2	Task Complexity (X_2)	0.663	Reliable
3	Independency (X_3)	0.828	Reliable
4	Auditor's Capability On Fraud Detection (Y)	0.730	Reliable
5	Internal Locus of Control (Z)	0.621	Reliable

4.2.2 *Classic Assumption Test*

In this classic assumption test, the data already tested and corrected with two step transformation, top five validity values of X_1, X_2, and X_3 and Mean-Centering method. Before the data were corrected with Mean-Centering transformation, those data remained having multicollinearity symptoms for moderated regression analysis and heteroscedasticity symptoms for multiple regression analysis. The normality test criterion for this research is using Kolmogorov-Smirnov with Sig. (2-tailed) value > α (0.05). The result is normal because Asymp. Sig. (2-tailed) value is 0.319 > 0.05. It means the data is normally distributed. Therefore, it requires proceeding for a multicollinearity test.

Table 4

Normality Test Result

	Unstandardized Residual
Kolmogorov-Smirnov Z	0.957
Asymp. Sig. (2-tailed)	0.319

In this research, the criterion of multicollinearity test is using Tolerance (TOL) and Variance Inflation Factor (VIF). The data has no multicollinearity symptoms if VIF value < 10. The result for both multiple and moderated regression have VIF value below 10. Therefore, the data has no symptoms and can proceed for heteroscedasticity test.

Table 5

Multicollinearity Test Result

Regression	Variable	Collinearity Statistics	
		Tolerance	VIF
Multiple	P	0.720	1.390
	TC	0.815	1.227
	I	0.649	1.542
Moderated	P	0.660	1.515
	TC	0.735	1.360
	I	0.534	1.873
	LOC	0.938	1.066
	P.LOC	0.306	3.268
	TC.LOC	0.743	1.347
	I.LOC	0.323	3.095

In this research, the criterion of heteroscedasticity test is using Sig. value > α (0.50). In other words, it has no heteroscedasticity symptoms. The result for both multiple and moderated regression analysis are higher than 0.05. It means it has no heteroscedasticity symptoms. Therefore, data can be proceeding for both further multiple and moderated regression analyses.

Table 6

Heteroscedasticity Test Result

Regression	Variable	Sig.
Multiple	P	0.060
	TC	0.382
	I	0.094
Moderated	P	0.065
	TC	0.327
	I	0.144
	LOC	0.816
	P.LOC	0.305
	TC.LOC	0.153
	I.LOC	0.376

4.2.3 Multiple Linear Regression and Moderater Regresssion Analysis

Table 7

Multiple Linear Regression Analysis Result

No	Variable	Regression Coefficient	t_{count}	Sig.	
1	Professionalism	-0.192	-1.341	0.184	Rejected
2	Task Complexity	-0.040	-0.256	0.799	Rejected
3	Independency	0.357	2.221	0.029	Accepted

Constant = 0.000
R Square = 0.064
Adj. R Square = 0.027
F_{count} = 1.744
F Sig. = 0.165

Table 8

Moderated Regression Analysis Result

No	Variable	Regression Coefficient	t_{count}	Sig.	
1	P	-0.210	-1.398	0.167	
2	TC	0.003	0.018	0.986	
3	I	0.283	1.582	0.118	
4	LOC	0.011	0.445	0.657	
5	P.LOC	0.052	0.906	0.368	Rejected
6	TC.LOC	-0.051	-0.722	0.473	Rejected
7	I.LOC	-0.084	-1.491	0.140	Rejected

Constant	= -0.089
R Square	= 0.100
Adj. R Square	= 0.012
F_{count}	= 1.140
F Sig.	= 0.348

The statistical value for multiple regression analysis of F_{table} obtained from df = α, (k-1), (n-k) = 0.05, (3-1), (80-3). The result of F_{table} is 3.12 and F_{test} is 1.744 with $F_{test} < F_{table}$ (1.744 < 3.12). It means the auditor's professionalism, task complexity, and independency less of appropriate model as multiple linear regression formed. Then, the statistical value for moderation regression analysis of F_{table} obtained from df = 0.05, (4-1), (80-4) which is 2.72 and F_{test} is 1.140 with $F_{test} < F_{table}$ (1.140 < 2.72). It means, even the professionalism, task complexity, and independency of auditors moderating with internal locus of control, it simultaneously less of appropriate value for moderation regression analysis.

4.3. Discussion of Research Result

4.3.1 *The Influence of Professionalism toward Auditor's Capability on Fraud Detection*

The result shows professionalism has insignificant effect toward the auditor's capability on fraud detection. One of the important aspects to create auditor's professionalism is their skeptical behavior. It is supported by standards of the Audit Board of Republic of Indonesia which State Financial Audit Standards (SPKN) 2017. However, as the result of this research, professionalism has insignificant effect. It means their skeptic behavior has issues which are less skeptical toward audit tasks. In other words, if they were not skeptical toward detect fraud then their professionalism has no effect toward detect fraud either. It leads to fundamental attribution error and self-serving biased because having less skeptical intelligence. However, this result is different with research from Simanjuntak (2015). Her result showed professionalism has a positive significant effect toward auditor's capability on fraud detection. Meanwhile, the result has the same result

with research from Rahayu and Gudono (2015). Theirs showed professionalism behavior does not affect the auditor's capability on fraud detection.

4.3.2 The Influence of Task Complexity toward Auditor's Capability on Fraud Detection

In this research, task complexity shows insignificant effect toward auditor's capability on fraud detection. It indicates information they obtained to fulfil their task is very clear. It means they have obtained complete and very clear information to detect fraud. In other words, they are able to minimize difficult tasks so their task becomes structured. Thus, they are able to do audit tasks without any difficulty and work optimally. Unfortunately, this research result shows differences with research by Gautama and Dwirandra (2017). Their result was task complexity has a negative significant effect toward auditor's performance. Meanwhile, research result shows in accordance with research of Azizah *et al.* (2019) and Jamilah *et al.* (2007). Their result showed task complexity has insignificant effect toward auditor's judgement.

4.3.3 The Influence of Independency toward Auditor's Capability on Fraud Detection

The result shows independency has a positive and significant effect toward the auditor's capability on fraud detection. The result indicates auditors in this research already have strong independence regarding doing their professional responsibility. It said as in the standard of SPKN that auditors must not have conflict of interest including personal matters (Badan Pemeriksaan Keuangan Republik Indonesia, 2017). Auditors are always complemented by signing an integrity pact before doing their task. It is used as a basis regarding their attitude and behavior to applying ethical code and applicable standards. In other words, it is not just only an agreement on paper. They uphold the integrity pact they signed and do the task without carelessly. Thus, it shows the higher independency the higher auditor's capability on fraud detection. They are aware the independency comes along from inside because they control it. It leads them to having strong independency. It shows their independency makes their capability to detecting fraud is easier. It indicates

their behavior to different situations is consistent. So, their distinctiveness, consensus, and consistency are suitable with internal attribution theory as mentioned. Therefore, the result goes along with attribution theory. Unfortunately, this research result shows different results from Simanjuntak (2015). Her result showed independency has insignificant effect toward auditor's capability on fraud detection. Meanwhile, it shows in accordance with research from Hutabarat (2015) and Pramana *et al.* (2016). Both their results showed auditor independence has positive significant effect toward auditor's capability on fraud detection.

4.3.4   Internal Locus of Control Moderating the Influence between Professionalism toward

Auditor's Capability on Fraud Detection

The result shows internal locus of control incapable moderating the influence of professionalism toward auditor's capability on fraud detection. According to H_1 result, professionalism has insignificant effect toward auditor's capability on fraud detection. Thus, internal locus of control incapable encourages professionalism toward the auditor's capability on fraud detection. Table 6 shows the majority of auditors at the age of 36-40. Their awareness for motivations to maximum strive continuously is getting lower. It indicates they wanted rewards which not because from their initiative to maximum their own strive. In other words, they expect some luck to get a position. Therefore, it leads to fundamental attribution error. Unfortunately, this research result is contrary to research of Gautama and Dwirandra (2017). Their research stated locus of control capable moderating the influence of professionalism toward auditor's performance. Then, the research result also shows contrary with research of Purba and Nuryatno (2019). They stated the internal locus of control internal of the auditor caused a better judgement. Considering it is contrary to their result, this result has none supportive research. Thus, this research result is considered as having limitations.

4.3.5. *Internal Locus of Control Moderating the Influence between Task Complexity toward Auditor's Capability on Fraud Detection*

The result shows internal locus of control incapable moderating the influence of task complexity toward auditor's capability on fraud detection. According to H_2 result, task complexity has insignificant effect toward auditor's capability on fraud detection. Thus, internal locus of control incapable moderates the influence of task complexity toward auditor's capability on fraud detection. As it explains on H_2 result, information they obtained is completed to maximize their audit tasks. It means when they have obtained complete information or data, their communication to divide the audit task is unnecessary. Thus, their internal locus of control is unnecessary to moderate their complexity task. The result is in contradiction with research of Purba and Nuryatno (2019). It showed locus of control has an effect toward auditor's capability on fraud detection. Meanwhile, the research result shows in accordance with research from Gautama and Dwirandra (2017). Their result showed locus of control incapable moderated task complexity toward auditor's capability on fraud detection.

4.3.6 *Internal Locus of Control Moderating the Influence between Independency toward Auditor's Capability on Fraud Detection.*

The result shows internal locus of control incapable moderating the influence of independency toward auditor's capability on fraud detection. Although the result of H_3 shows has significant effect, internal locus of control incapable encourages relation among independency toward auditor's capability on fraud detection. In other words, the internal locus of control has not either weakened or strengthened the relations. Based on table 6, showed auditors on 36-40 age might have less internal locus of control. At that age, their external locus of control might be more capable to moderate than internal. Thus, it indicates their external locus of control external might have the possibility of affecting their independency. Otherwise, both locus of control for internal and external might incapable moderate the relation. Nonetheless, the affection from outside or inside might not happen toward their independency. Research's result from Purba and Nuryatno (2019)

showed locus of control has significant effect toward auditor's capability on fraud detection. The research result shows in accordance with research from Sulistyowati and Supriyati (2015). Their result showed independence has insignificant effect toward fraud detection. It leads this research result shows internal locus of control more incapable to moderate the influence. Thus, the research reference of this result is remaining limited.

5. CONCLUSION AND IMPLICATION

5.1 Conclusion

1. Professionalism has insignificant effect toward auditor's capability on fraud detection.
2. Task complexity has insignificant effect toward auditor's capability on fraud detection.
3. Independency has positive significant effect toward auditor's capability on fraud detection.
4. Internal locus of control incapable moderating the influence between professionalism toward auditor's capability on fraud detection.
5. Internal locus of control incapable moderating the influence between task complexity toward auditor's capability on fraud detection.
6. Internal locus of control incapable moderating the influence between independency toward auditor's capability on fraud detection.

5.2 Implication

1. The result goes along with attribution theory. It precisely provides an overview of independency can affect the auditor's capability on fraud detection especially in BPK RI. Therefore, it can expand the literature for further research regarding auditing's field especially auditors.
2. This research shows professionalism has insignificant effect. So, the regulation or standard regarding professionalism of auditors is suggested to emphasize and review for furthermore.

3. For auditors, this research is expected as consideration to improving performance especially capability on fraud detection. Auditor needs to consider elements regarding independency. It can be done by developing their character which does not take sides and uphold honesty regarding audit tasks, upholding the ethic code which contained in SPKN from Badan Pemeriksaan Keuangan Republik Indonesia (2017), and taking responsibility toward independence of mind and independence in appearance.

4. For the institution, this research is expected as consideration to give attention to auditors who have an independent attitude. It can be done by providing special training or workshops continuously. It aims to develop and maintain their mental character.

5.3 Limitation and Suggestion

1. The collected sample researcher only received 80. It might because the technique is using convenience sampling. It means the sample taken from auditors who are available. Hopefully, for further research consider using other techniques such as simple random sampling.

2. After November 25, 2019, the data was being processed and it has several problems. There were several symptoms occurred are multicollinearity and heteroscedasticity. Before the data was treated, it took a long time to found the right treatment. It was not for once or couple times but having the same symptoms, repeatedly. It indicates there might be a bias that occurred. Besides, the method for data collection used a survey approach that only focus on questionnaires distribution. So, for further research would consider using interview method to prevent further bias.

3. Regarding multiple regression analysis model in this research, independent variables only allow 6.9% to explain dependent variable. It is caused by independent variables that are only limited to professionalism, task complexity, and independency. Thus, further research should consider another factor such as ethics, integrity, and competence.

4. Regarding the moderated regression analysis model in this research, variables which moderated only able 10% to explain dependent variable. It caused by moderating variable is only limited to internal locus of control. Thus, for further research should consider and expand moderating variable with external locus of control as well.

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THE INFLUENCEOF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR'S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING V

by Siti Maghfiroh

THE INFLUENCE OF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR'S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING VARIABLE

Abstrak: Penelitian ini bertujuan untuk menguji pengaruh profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan dan dimoderasi oleh pusat pengendalian internal. Tipe penelitian dalam penelitian ini adalah kuantitatif yaitu menggunakan data primer. Penelitian ini menggunakan pendekatan survei dengan mendistribusikan kuesioner. Populasi dalam penelitian ini adalah auditor pemeriksa di Badan Pemeriksaan Keuangan Republik Indonesia yang berlokasi di Jakarta. Sampel pada penelitian ini menggunakan Slovin formula yaitu 98 auditor dengan menggunakan metode convenience sampling. Teknik data analisis yaitu Analisis Regresi Berganda dan Analisis Regresi Moderasi dengan menggunakan IBM SPSS Statistika versi 20. Hasil penelitian menunjukkan bahwa profesionalisme dan kompleksitas tugas tidak berpengaruh signifikan terhadap kemampuan auditor dalam mendeteksi kecurangan. Sedangkan, independensi memiliki hasil positif dan signifikan berpengaruh terhadap kemampuan auditor dalam mendeteksi kecurangan. Demikian, pusat pengendalian internal tidak mampu memoderasi profesionalisme, kompleksitas tugas, dan independensi terhadap kemampuan auditor dalam mendeteksi kecurangan.

Kata kunci: Profesionalisme, Kompleksitas Tugas, Independensi, Kemampuan Auditor dalam Mendeteksi Kecurangan, Pusat Pengendalian Internal

1. INTRODUCTION

In the digital era nowadays, all generations are forced to be aware of all that happenings. Information flows very fast. The development of Information and Communication Technology (ICT) has unprecedentedly changed almost everything. In terms of economic growth, Indonesia is now on its way from middle

towards high income country. According to the Finance Ministry of Indonesia, Sri Mulyani Indrawati, stated there are four factors to be prepared. One of them is an institution which is important to build health, clean, and non-corruptive institutions (Setiawan, 2018).

It is important for a country to have a healthy, clean, and non-corruptive institution, especially in a developing country like Indonesia. One institution that has an important role is The Audit Board of Republic Indonesia. The Audit Board of Republic Indonesia or Badan Pemeriksa Keuangan Republik Indonesia (BPK RI) is a high state institution which has authority to manage and supervise state finances. BPK is expected as trustable high state institution by the public. However, in fact BPK is inversely proportional. In reality, BPK still has some fraudulent issues involving their auditors. As their duty was to supervise the financial statement, some auditors turned out to be involved in some fraud.

According to Silverstone *et al*. (2012), fraud in Latin nouns is *fraus*. It means carrying a wide range of meanings clustered around the nations of wrongdoing, harm, and deceit. Fraud is an activity taking place in a social setting and has severe consequences for the economy, corporations, and individuals. According to Association of Certified Fraud Examiners (2018), it is divided into three parts. They are corruption, asset misappropriation, and financial statement fraudulent. Corruption is several wrongdoings which include conflicts of interest, bribery, illegal gratuities, and economic extortion. Asset misappropriation is misappropriation of cash and inventory and all other assets. Meanwhile, financial statement frauds are net income overstatement and understatement. Mostly, there are two indications why BPK's auditors are mistaken. First, there is fraud but they are unable to detect. Second is they are involved into fraud. They are indeed involved in fraud which they must not give unqualified opinion and turn out them giving unqualified. This thing indicates they have no ethical attitudes.

Indonesian government will not capable to solve fraudulent. Transparency International (2019) stated Indonesia for 2018 goes to 89th rank of Corruption Perception Index out of 180 countries and territories. For the Asia Pacific region, Indonesia is ranked 15th. According to Transparency International (2019), the

Corruption Perceptions Index has given each score from zero (highly corrupt) to 100 (very clean). Indonesia is ranked 4th out of The Association of Southeast Asian Nations (ASEAN) members. The score of the Corruption Perceptions Index of Indonesia in 2015 was 36. In 2016 and 2017, Indonesia's score was 37. Last, in 2018, Indonesia's score was 38. Still corruption is becoming a massive problem in Indonesia especially in the government, even though the numbers keep stabilizing and getting clean from 2015 to 2018.

Regarding building a healthy institution, BPK can be prevented by fixing the auditor's attitude and improving their capabilities. Thus, this study refers to the auditor's capability on detecting fraud. Auditor's capability on fraud detection means the auditor understands the types, characteristics and how to detect the fraud. In order to be able detect fraud, each auditor has capability based on several factors, for example professionalism, task complexity, and independency.

Cambridge Dictionary defines professionalism as the quality of professionals that consists of trained and skilled people. Generally, when auditors reach their certification they hold high esteem for professionals. Integrity, objectivity, competence and accurateness of professional, confidentiality, and professional acts are professional ethics from Ethical Code according to SA 220 (Institut Akuntan Publik Indonesia, 2013). If one element of professional ethics is less that means the auditor's professionalism is lower. According to Arens, the proficiency profession of auditors is professional with full responsibility to complete tasks diligently and thoroughly (Simanjuntak, 2015). Auditor's professionalism becomes a crucial thing because it is a part of influence factors toward an auditor's capability on detecting fraud.

Jamilah *et al.* (2007) stated when tasks not over complex, auditors from structured and unstructured audit companies showed worth performance. Thus, task complexity has become one of the most influence factors toward their capability. According to Umar *et al.* (2017), task complexity is one of pressure that has positive and negative impact on individual behavior.

Independency is a noun word from independence meaning uncontrolled by another power (Cambridge Dictionary). Independency is a must-have-behavior of

auditors. If an auditor is asked to audit a company which turned out to belong to his family, there are several indications. With knowing his family that he audited their financial, they asked for an unqualified opinion without any reasons. So, there are two assumption factors that would give an unqualified opinion toward the company. First, because he trusts his family would not do any fraudulent. Second is bribery, unless nothing indicates fraudulent. It described family matters that could intervene in the auditor's quality. Thus, that is why independence needs to be enhanced in order to prevent influences of others.

Research conducted by Simanjuntak (2015) showed the auditor's professionalism affecting its capability on detecting fraud. However, research by Rahayu and Gudono (2015) showed it has no effect toward auditor's capability on detect fraud. Research by Gautama and Dwirandra (2017) showed task complexity has a negative effect toward audit performance. Meanwhile, Research conducted by Amrih *et al*. (2018) showed task complexity has a positive effect toward auditor's capability on fraud detection. Then, research by Hutabarat (2015) showed independence has an effect toward auditor's capability on detect fraud. However, research by Simanjuntak (2015) showed independence has no effect toward the auditor's capability on detect fraud. While there are still many different opinions from previous research, researchers are interested to moderate with internal locus of control. Thus, researchers are interested to conduct a research entitled "The Influence of Professionalism, Task Complexity, and Independency toward Auditor's Capability on Detect Fraud with Locus of Control as Moderating Variable".

The research purposes of this study are to examine and analyze if professionalism, task complexity, and independency influence an auditor's capability to detect fraud. Thus, to examine and analyze if internal locus of control capable to moderate the influence between professionalism, task complexity, and independency to auditor's capability on detect fraud.

2. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

2.1. Literature Review

Attribution theory was first explained by Fritz Heider in 1958. He stated theory attribution defined people's behavior on our perspectives (Malle, 2011). Harold Kelly stated the theory explained about human behavior and the perceptions (Pratiwi *et al.*, 2018). Similarly, Robbins and Judge (2013) put simply when people showed their behaviors, we assessed their behavior differently. The way we make assessment is called attribution theory. It means we assessed their behavior whether it is internal or external. Luthans (2011) stated attribution theory as people made conclusions about the cause of others or its individual's behavior. There are two types of causes or factors of attribution theory, internal and external.

Internally caused also called dispositional attributions (Luthans, 2011). Robbins and Judge (2013) stated internally that people tend to believe everything happens because it is controlled by an individual. Personality traits, ability, or even motivation are internal factors which conclude people's behavior (Luthans, 2011). Contrast with Kelley's research in Luthans (2011), if people's performance is unwell it is because for example associates have no ability, effortless and less motivation. External factors also called situational attributions (Luthans, 2011). It could be social influence from outsiders or other than personal. Its situation forced people to do something (Robbins and Judge, 2013). Kelley stated the closest person or family matters, even coworkers are factors we faced pressures though complex tasks (Luthans, 2011).

There are three factors when we determine people's behavior onto internal or external factors, distinctiveness, consensus, and consistency. First is distinctiveness. People showed different acts/behaviors within different situations. When people act differently in different situations it is classified as external attribution. Otherwise, it is classified as internal attribution (Robbins and Judge, 2013). Similar to Kelley in Luthans (2011), people act differently in different situations. He stated that to straighten the dimensions, distinctiveness related with tasks. Second is consensus. In general, consensus is more likely togetherness. In attribution theory on Robbins and Judge (2013), consensus means people would

respond in the same way if everyone was facing similar situations. Same with Kelley, people's behavior will act the same in one situation. He stated consensus relates to people. If consensus is high it means the attribution classified onto external. However, when people have a different reaction, it means the consensus is lower. It is classified as internal attribution (Robbins and Judge, 2013). Third is consistency. When people observed others behavior and they showed the same behavior it called consistency (Robbins and Judge, 2013). The more consistent their behaviors, the more it classified as internal factors. On the contrary, external factors caused by them showed different behaviors. Based on Kelley's research, it relates to time (Luthans, 2011).

Two attribution errors are combined Robbins and Judge (2013) and Luthans (2011), fundamental attribution error and self-serving biased. First is fundamental attribution error. When people make assessment of other's behaviors there is inclination underestimating external attribution's effects and overestimating internal attribution's effects (Robbins and Judge, 2013). Luthans (2011) stated while attribution explained other's behavior, people tried to disregard the powerful situation. Personalities, motivation, ability, attitudes or intelligence are such personal factors towards fundamental attribution error. Second is self-serving biased. Robbins and Judge (2013) and Luthans (2011) have similar views of self-serving biased. Efforts and ability are examples of internal attributions when people succeed. Whereas, external attributions as their failures such as unproductive coworker or bad luck. This study is using attribution theory because it covers the professionalism, task complexity, independency, and internal locus of control.

2.2. Hypothesis Development

Heider stated that attribution theory is a theory that explains people's judgements toward the causes of others behavior according to people's perspectives (Malle, 2011). According to Luthans (2011), it divided into two causes are internal attribution/cause and external attribution/cause. Internal attributions defined as it are controlled by us and more personal. While, external attribution defined as controlled by outsiders or situational. One of the tasks that need to be done by an

auditor is to detect fraud using their capability. Fraud is from Latin noun, *fraus,* means holds a wide range of meanings clustered around the nations of wrongdoing, harm, and deceit (Silverstone *et al*., 2012). Meanwhile, detect fraud means assessing the indication of fraud itself. Then, auditor's capability is to pursue auditor's capability toward providing an excellence service of client's needs (Amrih *et al*., 2018). So, an auditor capable of detecting fraudulent means the auditor can assess the fraudulent with their ability. The ability to detect fraud is an important thing to do by auditors. The capability of fraud detection is an appropriate compliance regarding attribution theory. It is influenced by internal attribution and external attribution. The internal attributions include the auditor's professionalism and independence. Then, the external attribution includes the auditor's task complexity. In this research, the moderating variable toward the influence of independent variables and dependent variable is locus of control. Locus of control is how people judge others able or unable to control certain conditions they deal (Rotter, 1966). Locus of control divided into two parts, internally and externally. This research uses the internal as moderating variable. Internal locus of control means everything that happens is triggered or controlled by the individual itself.

2.2.1 Professionalism Influence toward Auditor's Capability on Fraud Detection

Professionalism auditor is an auditor's behavior that expertise on his field. Professionalism is important for auditors to raise their quality. A professional dedicated to their works (Snizek, 1972) means worker's professionalism encourages their quality. It demands auditors should have general skills. Moreover, the higher auditors create professionalism, the higher influence toward the auditor's skills. Auditors expected to be able use well professionalism to create well performance (Simanjuntak, 2015). Hutabarat (2015) stated auditors will focus on their works when they detect fraud. So, professionalism is one of the factors that affect the auditor's capability to detect fraud. According to research of Atmaja (2016) research, professionalism makes auditors more capable of detecting fraud with standards and applicable laws. It also indicates the higher of the auditor's

professionalism, the auditor's capability on fraud detection will be maximum. Thus, it is in accordance with Hutabarat (2015) professionalism (professional organization as a major referent, belief in public service and self-regulation, autonomy and sense of calling to the field) had positively influenced the auditor's capability to detect fraud. Gautama and Dwirandra (2017) showed professionalism positively influence toward the auditor's performance as well. It might positively influence the auditor's capability on fraud detection. Based on the explanation above, it concludes the higher auditor's professionalism the greater auditor's capability on fraud detection. Thus, the hypothesis formulation as follows:

H1: Professionalism has a positively influence toward auditor's capability on fraud detection

2.2.2 Task Complexity Influence toward Auditor's Capability on Fraud Detection

According to Puspitasari, task complexity is unstructured tasks, ambiguous, and difficult to understand (Amrih *et al*., 2018). A complex task could be into two functions both positive and negative. Task complexity might be a positive function for increasing its skills and motivating auditors (Bonner, 1994). The willingness to complete their work is blocked because a difficult task is a pressure. Especially, every time auditors detect fraud, they face the task difficulty. It complies with Robbins and Judge (2013), external attributions force auditors to detect fraud and it is task complexity. The higher task complexity affected the auditor's ability to detect fraud became lower level so this in line with previous research of Agustini and Dwirandra (2017) on their auditor's performance. It coincides with Gautama and Dwirandra's (2017) research that a higher task complexity then it reduces the performance's outcomes. However, it turned out task complexity positively influenced the auditor's ability to detect fraud on Amrih *et al*.'s (2018) research. Based on theory and previous research, it indicates the higher auditor's task complexity, their capability on fraud detection will decrease. Thus, the hypothesis formulation as follows:

H₂: Task complexity has a negatively influence toward auditor's capability on fraud detection

2.2.3 Independency Influence toward Auditor's Capability on Fraud Detection

Independency is an attached attitude with the auditor's ability especially detecting fraud. When auditors hold in the high esteem of independent, they are able to detect fraudulent well. Independent auditors needed to decrease pressure from outsiders. With the result that, auditors appropriately do well on fraud detection (Hutabarat, 2015). Auditors must use internal attribution regarding independence. It makes independency a positive influence toward the auditor's ability to detect fraud in research of Pramana *et al*. (2016). They indicated within the audit program on the current preparations auditors must uphold the independence so they are capable of verifying and reporting of audit results to detect fraud. The previous research of Ramadhany (2015) showed independence significantly affected the auditor's ability to detect fraud. The research stated auditor's independence influenced by the audit time between client and public accountant, payments, services except audit services and profile public accountant firm. Based on the explanation above, it indicates the higher auditor independency then their capability on fraud detection will increase. Thus, the hypothesis formulation as follows:

H₃: Independency has a positively influence toward auditor's capability on fraud detection

Based on previous research, there was some opposite research for each independent variable toward dependent variable. However, professionalism had a positively significant influence toward dependent variable accordance with all of previous research. Meanwhile, task complexity and independence have each opposite research regarding previous research. The opposite research of task complexity influences dependent variable supported by Amrih *et al*. (2018). It said that task complexity is positively significant toward dependent variable. Then,

research of Simanjuntak (2015) stated her research of independency negatively significantly influenced toward dependent variable. Therefore, it needs to be moderate by internal locus of control to strengthen or improve the relations. Those relations are between professionalism, task complexity, and independency toward the auditor's capability on fraud detection. Research of Purba and Nuryatno (2019) showed locus of control had positive and significant effects on the auditor's capability on fraud detection. According to their research, internal locus of control might happen to strengthen or improve those relations. For each hypothesis which moderated by internal locus of control are supported by attribution theory either. These are the hypothesis developments of internal locus of control moderating the influence between professionalism, task complexity, and independency toward auditor's capability on fraud detection variable as follows:

2.2.4 The Effect of Internal Locus of Control Moderating the Influence of Professionalism toward Auditor's Capability on Fraud Detection

Research of Gautama and Dwirandra (2017) proved locus of control capable moderating the influence of professionalism to auditor's performance. But, the auditor's performances consist of the auditor's capability. Thus, research of Purba and Nuryatno (2019) stated locus of control had positive and significant effect on the auditor's capability on fraud detection. Regarding the correlation between professionalism to auditor's capability on fraud detection, internal locus of control might help the correlation. Based on the explanation above, internal locus of control might strengthen the influence between professionalism and auditor's capability. Thus, the hypothesis formulation as follows:

H4: Internal locus of control capable to moderating the influence of professionalism toward auditor's capability on fraud detection

2.2.5 The Effect of Internal Locus of Control Moderating the Influence of Auditor's Task Complexity toward Auditor's Capability on Fraud Detection

Gautama and Dwirandra (2017) stated task complexity negatively influenced the auditor's performance. Purba and Nuryatno (2019) stated locus of control influence to the auditor's capability on fraud detection. They stated if internal comes from inside, then locus of control will increase. Regarding the correlation between task complexity and auditor's capability on fraud detection, locus of control might happen to help the correlation. Based on the explanation above, internal locus of control might be capable of moderating whether to strengthen or weaken the influence of the auditor's capability on fraud detection. Thus, the hypothesis formulation as follows:

H5: Internal locus of control capable moderating the influence task complexity toward auditor's capability to fraud detection
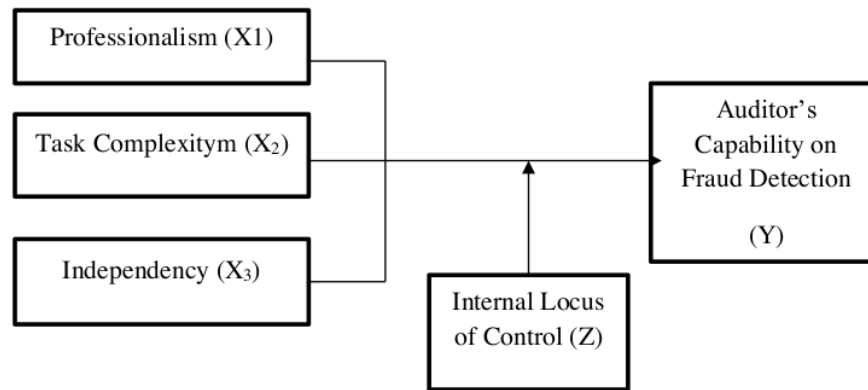
2.2.6 The Effect of Internal Locus of Control Moderating the Influence of Independency toward Auditor's Capability on Fraud Detection

As explained above, Simanjuntak (2015) stated independence had a negative influence on the auditor's capability on fraud detection. Meanwhile, Purba and Nuryatno (2019) stated locus of control had positively influenced the auditor's capability on fraud detection. Based on their research, locus of control might help to strengthen the correlation. Also, Pramana *et al*. (2016) stated independency had a positive influence on the auditor's capability on fraud detection. So, if internal locus of control is successfully helped strengthen the correlation, it will increase the positivity influence to the auditor's capability. Based on the explanation above, internal locus of control might happen to strengthen the influence between independency toward auditor's capability on fraud detection. Thus, the hypothesis formulation as follows:

H6: Internal locus of control capable moderating the influence of independency toward auditor's capability on fraud detection

2.3 RESEARCH FRAMEWORK

Figure 1. Research Framework

3. RESEARCH METHOD

3.1. Research Design

This study applied quantitative research as a research type. Meanwhile, this study uses a survey approach by distributing questionnaires. The population in this study is examiners of The Audit Board of The Republic of Indonesia per 1 January 2019 are 3.273 auditors. The sample of this study is using non-probability sampling with convenience sampling. To determine the sample total in this research is using Slovin's formula with 98 auditors in total. The data analysis techniques are Multiple Linear Regression Analysis and Moderated Regression Analysis. It uses IBM SPSS 20.0 Version.

3.2 Conceptual and Operational Definition of Variables

In this research, independent variables have 3 variables, professionalism, task complexity, and independency. First is professionalism. Professionalism measured with 5 dimensions of Richard Hall as stated in Snizek (1972). They are using professional organization as a major referent, belief in public service, belief in self-regulation, sense of calling to the field, and autonomy. The ratio is using ordinal. The questions for professionalism are adopted from Fimartsani (2018). Second is task complexity. Task complexity measured with 3 dimensions of Wood (1986). They are component, coordinative, and dynamic. The ratio is using ordinal.

The questions are adopted from Jamilah *et al*. (2007). Third is independence. Independency measured with 3 dimensions by Sawyer as stated in Pramana *et al.* (2016). There are independency audit programs, independency in verification, and independency in reporting. The ratio is using ordinal. The questions are adopted by Aulia (2013). The dependent variable is the auditor's capability on fraud detection. This variable is measured with 3 dimensions by Fullerton and Durtschi (2004). There are corporate, perpetrator, and financial records and accounting. The ratio is using ordinal. The questions are adopted from Rizwanda (2015).The moderating variable is locus of control. Locus of control is using internal with 3 measurements by Rotter (1966). There are capabilities, interest, and efforts and awards. The ratio is using ordinal. The questions are adopted from Respati (2011) and Wahyudi (2013).

4. RESULT AND DISCUSSION

4.1. Research Overview

The total of distributed questionnaires is 98 (100%). Meanwhile, returned questionnaires are only 80 (82%) and unreturned questionnaires are 18 (18%). The questionnaires can be processed is 80 (100%) without outlier. From the collected questionnaires, their characteristics are divided into age, gender, current position, current education, and experience duration. Characteristics based on age 26 to 30 years are 11 respondents (13.75%). Second is 31 to 35 years are 20 respondents (25%). Third is 36 to 40 years are 22 respondents (27.5%). Fourth is 41 to 45 years are 17 respondents (21.5%). Fifth is 46 to 50 years are 6 respondents (7.5%). Sixth is 51 to 55 years are 4 respondents (5%). Seventh is 56 to 60 years are 0. Characteristics that are based on gender are male and female. Male are 43 respondents (53.75%). Meanwhile, females are 37 respondents (46.25%). Characteristics based on current position which middle examiners are 7 (8.75%). Second is young examiners are 31 respondents (28.75%). Third is the first examiners are 10 respondents (12.5%). Fourth is examiners are 23 respondents (28.75%). Fifth is KTS are 6 respondents (7.5%). Sixth is ATS are 3 respondents (3.75%). Characteristics based on current education Bachelor's Degree (S1) are 63

respondents (78.75%). Meanwhile, Master's Degrees (S2) are 17 respondents (21.25%). Characteristics based on experience from 1 to 5 years are 2 respondents (2.5%). Second is 5 to 10 years are 23 respondents (28.75%). Third is more than 10 years are 55 respondents (68.75%).

4.2. Result and Discussion
4.2.1 Validity Test and Reliability Test

The criterion for validation of this test is Pearson Correlation has value > 0.05. It means the data is valid. Professionalism, task complexity, independency, auditor's capability on fraud detection, and internal locus of control have higher value than 0.05. Thus, data can be proceeding for further analysis because data are valid.

Table 2

Validity Test Result

No	Variable	Instrument Code	Pearson Correlation Value	Information
1	Professionalism (X_1)	X1.1	0.720	Valid
		X1.2	0.774	Valid
		X1.3	0.865	Valid
		X1.4	0.797	Valid
		X1.5	0.662	Valid
2	Task Complexity (X_2)	X2.1	0.675	Valid
		X2.2	0.679	Valid
		X2.3	0.620	Valid
		X2.5	0.687	Valid
		X2.6	0.607	Valid
3	Independency (X_3)	X3.1	0.748	Valid
		X3.2	0.811	Valid
		X3.3	0.823	Valid
		X3.9	0.734	Valid
		X3.10	0.732	Valid
4	Auditor's Capability on Fraud Detection (Y)	Y.1	0.555	Valid
		Y.2	0.699	Valid
		Y.3	0.803	Valid
		Y.4	0.701	Valid
		Y.5	0.757	Valid
5	Internal Locus of Control (Z)	Z.1	0.722	Valid
		Z.2	0.405	Valid

Z.3	0.549	Valid
Z.4	0.674	Valid
Z.5	0.447	Valid
Z.6	0.675	Valid

The criteria of reliability test to be accepted which is the Cronbach's Alpha > 0.60. It means the data is reliable. Based on the output of the reliability test, all variables have value higher than 0.60. It means all variables are reliable. Thus, data can be proceeding for further tests which are classic assumption tests.

Table 3

Reliability Test Result

No	Variable	Cronbach's Alpha	Information
1	Professionalism (X_1)	0.814	Reliable
2	Task Complexity (X_2)	0.663	Reliable
3	Independency (X_3)	0.828	Reliable
4	Auditor's Capability On Fraud Detection (Y)	0.730	Reliable
5	Internal Locus of Control (Z)	0.621	Reliable

4.2.2 Classic Assumption Test

In this classic assumption test, the data already tested and corrected with two step transformation, top five validity values of X_1, X_2, and X_3 and Mean-Centering method. Before the data were corrected with Mean-Centering transformation, those data remained having multicollinearity symptoms for moderated regression analysis and heteroscedasticity symptoms for multiple regression analysis. The normality test criterion for this research is using Kolmogorov-Smirnov with Sig. (2-tailed) value > α (0.05). The result is normal because Asymp. Sig. (2-tailed) value is 0.319 > 0.05. It means the data is normally distributed. Therefore, it requires proceeding for a multicollinearity test.

Table 4

Normality Test Result

	Unstandardized Residual
Kolmogorov-Smirnov Z	0.957
Asymp. Sig. (2-tailed)	0.319

In this research, the criterion of multicollinearity test is using Tolerance (TOL) and Variance Inflation Factor (VIF). The data has no multicollinearity symptoms if VIF value < 10. The result for both multiple and moderated regression have VIF value below 10. Therefore, the data has no symptoms and can proceed for heteroscedasticity test.

Table 5

Multicollinearity Test Result

Regression	Variable	Collinearity Statistics	
		Tolerance	VIF
Multiple	P	0.720	1.390
	TC	0.815	1.227
	I	0.649	1.542
Moderated	P	0.660	1.515
	TC	0.735	1.360
	I	0.534	1.873
	LOC	0.938	1.066
	P.LOC	0.306	3.268
	TC.LOC	0.743	1.347
	I.LOC	0.323	3.095

In this research, the criterion of heteroscedasticity test is using Sig. value > α (0.50). In other words, it has no heteroscedasticity symptoms. The result for both multiple and moderated regression analysis are higher than 0.05. It means it has no heteroscedasticity symptoms. Therefore, data can be proceeding for both further multiple and moderated regression analyses.

Table 6

Heteroscedasticity Test Result

Regression	Variable	Sig.
Multiple	P	0.060
	TC	0.382
	I	0.094
Moderated	P	0.065
	TC	0.327
	I	0.144
	LOC	0.816
	P.LOC	0.305
	TC.LOC	0.153
	I.LOC	0.376

4.2.3 Multiple Linear Regression and Moderater Regresssion Analysis

Table 7

Multiple Linear Regression Analysis Result

No	Variable	Regression Coefficient	t_{count}	Sig.	
1	Professionalism	-0.192	-1.341	0.184	Rejected
2	Task Complexity	-0.040	-0.256	0.799	Rejected
3	Independency	0.357	2.221	0.029	Accepted

Constant = 0.000
R Square = 0.064
Adj. R Square = 0.027
F_{count} = 1.744
F Sig. = 0.165

Table 8

Moderated Regression Analysis Result

No	Variable	Regression Coefficient	t_{count}	Sig.	
1	P	-0.210	-1.398	0.167	
2	TC	0.003	0.018	0.986	
3	I	0.283	1.582	0.118	
4	LOC	0.011	0.445	0.657	
5	P.LOC	0.052	0.906	0.368	Rejected
6	TC.LOC	-0.051	-0.722	0.473	Rejected
7	I.LOC	-0.084	-1.491	0.140	Rejected

Constant	= -0.089
R Square	= 0.100
Adj. R Square	= 0.012
F_{count}	= 1.140
F Sig.	= 0.348

The statistical value for multiple regression analysis of F_{table} obtained from df = α, (k-1), (n-k) = 0.05, (3-1), (80-3). The result of F_{table} is 3.12 and F_{test} is 1.744 with F_{test} < F_{table} (1.744 < 3.12). It means the auditor's professionalism, task complexity, and independency less of appropriate model as multiple linear regression formed. Then, the statistical value for moderation regression analysis of F_{table} obtained from df = 0.05, (4-1), (80-4) which is 2.72 and F_{test} is 1.140 with F_{test} < F_{table} (1.140 < 2.72). It means, even the professionalism, task complexity, and independency of auditors moderating with internal locus of control, it simultaneously less of appropriate value for moderation regression analysis.

4.3. Discussion of Research Result

4.3.1 The Influence of Professionalism toward Auditor's Capability on Fraud Detection

The result shows professionalism has insignificant effect toward the auditor's capability on fraud detection. One of the important aspects to create auditor's professionalism is their skeptical behavior. It is supported by standards of the Audit Board of Republic of Indonesia which State Financial Audit Standards (SPKN) 2017. However, as the result of this research, professionalism has insignificant effect. It means their skeptic behavior has issues which are less skeptical toward audit tasks. In other words, if they were not skeptical toward detect fraud then their professionalism has no effect toward detect fraud either. It leads to fundamental attribution error and self-serving biased because having less skeptical intelligence. However, this result is different with research from Simanjuntak (2015). Her result showed professionalism has a positive significant effect toward auditor's capability on fraud detection. Meanwhile, the result has the same result

with research from Rahayu and Gudono (2015). Theirs showed professionalism behavior does not affect the auditor's capability on fraud detection.

4.3.2 *The Influence of Task Complexity toward Auditor's Capability on Fraud Detection*

In this research, task complexity shows insignificant effect toward auditor's capability on fraud detection. It indicates information they obtained to fulfil their task is very clear. It means they have obtained complete and very clear information to detect fraud. In other words, they are able to minimize difficult tasks so their task becomes structured. Thus, they are able to do audit tasks without any difficulty and work optimally. Unfortunately, this research result shows differences with research by Gautama and Dwirandra (2017). Their result was task complexity has a negative significant effect toward auditor's performance. Meanwhile, research result shows in accordance with research of Azizah *et al*. (2019) and Jamilah *et al*. (2007). Their result showed task complexity has insignificant effect toward auditor's judgement.

4.3.3 *The Influence of Independency toward Auditor's Capability on Fraud Detection*

The result shows independency has a positive and significant effect toward the auditor's capability on fraud detection. The result indicates auditors in this research already have strong independence regarding doing their professional responsibility. It said as in the standard of SPKN that auditors must not have conflict of interest including personal matters (Badan Pemeriksaan Keuangan Republik Indonesia, 2017). Auditors are always complemented by signing an integrity pact before doing their task. It is used as a basis regarding their attitude and behavior to applying ethical code and applicable standards. In other words, it is not just only an agreement on paper. They uphold the integrity pact they signed and do the task without carelessly. Thus, it shows the higher independency the higher auditor's capability on fraud detection. They are aware the independency comes along from inside because they control it. It leads them to having strong independency. It shows their independency makes their capability to detecting fraud is easier. It indicates

their behavior to different situations is consistent. So, their distinctiveness, consensus, and consistency are suitable with internal attribution theory as mentioned. Therefore, the result goes along with attribution theory. Unfortunately, this research result shows different results from Simanjuntak (2015). Her result showed independency has insignificant effect toward auditor's capability on fraud detection. Meanwhile, it shows in accordance with research from Hutabarat (2015) and Pramana *et al*. (2016). Both their results showed auditor independence has positive significant effect toward auditor's capability on fraud detection.

4.3.4 *Internal Locus of Control Moderating the Influence between Professionalism toward*

Auditor's Capability on Fraud Detection

The result shows internal locus of control incapable moderating the influence of professionalism toward auditor's capability on fraud detection. According to H$_1$ result, professionalism has insignificant effect toward auditor's capability on fraud detection. Thus, internal locus of control incapable encourages professionalism toward the auditor's capability on fraud detection. Table 6 shows the majority of auditors at the age of 36-40. Their awareness for motivations to maximum strive continuously is getting lower. It indicates they wanted rewards which not because from their initiative to maximum their own strive. In other words, they expect some luck to get a position. Therefore, it leads to fundamental attribution error. Unfortunately, this research result is contrary to research of Gautama and Dwirandra (2017). Their research stated locus of control capable moderating the influence of professionalism toward auditor's performance. Then, the research result also shows contrary with research of Purba and Nuryatno (2019). They stated the internal locus of control internal of the auditor caused a better judgement. Considering it is contrary to their result, this result has none supportive research. Thus, this research result is considered as having limitations.

4.3.5. *Internal Locus of Control Moderating the Influence between Task Complexity toward Auditor's Capability on Fraud Detection*

The result shows internal locus of control incapable moderating the influence of task complexity toward auditor's capability on fraud detection. According to H_2 result, task complexity has insignificant effect toward auditor's capability on fraud detection. Thus, internal locus of control incapable moderates the influence of task complexity toward auditor's capability on fraud detection. As it explains on H_2 result, information they obtained is completed to maximize their audit tasks. It means when they have obtained complete information or data, their communication to divide the audit task is unnecessary. Thus, their internal locus of control is unnecessary to moderate their complexity task. The result is in contradiction with research of Purba and Nuryatno (2019). It showed locus of control has an effect toward auditor's capability on fraud detection. Meanwhile, the research result shows in accordance with research from Gautama and Dwirandra (2017). Their result showed locus of control incapable moderated task complexity toward auditor's capability on fraud detection.

4.3.6 *Internal Locus of Control Moderating the Influence between Independency toward Auditor's Capability on Fraud Detection.*

The result shows internal locus of control incapable moderating the influence of independency toward auditor's capability on fraud detection. Although the result of H_3 shows has significant effect, internal locus of control incapable encourages relation among independency toward auditor's capability on fraud detection. In other words, the internal locus of control has not either weakened or strengthened the relations. Based on table 6, showed auditors on 36-40 age might have less internal locus of control. At that age, their external locus of control might be more capable to moderate than internal. Thus, it indicates their external locus of control external might have the possibility of affecting their independency. Otherwise, both locus of control for internal and external might incapable moderate the relation. Nonetheless, the affection from outside or inside might not happen toward their independency. Research's result from Purba and Nuryatno (2019)

showed locus of control has significant effect toward auditor's capability on fraud detection. The research result shows in accordance with research from Sulistyowati and Supriyati (2015). Their result showed independence has insignificant effect toward fraud detection. It leads this research result shows internal locus of control more incapable to moderate the influence. Thus, the research reference of this result is remaining limited.

5. CONCLUSION AND IMPLICATION

5.1 Conclusion

1. Professionalism has insignificant effect toward auditor's capability on fraud detection.
2. Task complexity has insignificant effect toward auditor's capability on fraud detection.
3. Independency has positive significant effect toward auditor's capability on fraud detection.
4. Internal locus of control incapable moderating the influence between professionalism toward auditor's capability on fraud detection.
5. Internal locus of control incapable moderating the influence between task complexity toward auditor's capability on fraud detection.
6. Internal locus of control incapable moderating the influence between independency toward auditor's capability on fraud detection.

5.2 Implication

1. The result goes along with attribution theory. It precisely provides an overview of independency can affect the auditor's capability on fraud detection especially in BPK RI. Therefore, it can expand the literature for further research regarding auditing's field especially auditors.
2. This research shows professionalism has insignificant effect. So, the regulation or standard regarding professionalism of auditors is suggested to emphasize and review for furthermore.

3. For auditors, this research is expected as consideration to improving performance especially capability on fraud detection. Auditor needs to consider elements regarding independency. It can be done by developing their character which does not take sides and uphold honesty regarding audit tasks, upholding the ethic code which contained in SPKN from Badan Pemeriksaan Keuangan Republik Indonesia (2017), and taking responsibility toward independence of mind and independence in appearance.

4. For the institution, this research is expected as consideration to give attention to auditors who have an independent attitude. It can be done by providing special training or workshops continuously. It aims to develop and maintain their mental character.

5.3 Limitation and Suggestion

1. The collected sample researcher only received 80. It might because the technique is using convenience sampling. It means the sample taken from auditors who are available. Hopefully, for further research consider using other techniques such as simple random sampling.

2. After November 25, 2019, the data was being processed and it has several problems. There were several symptoms occurred are multicollinearity and heteroscedasticity. Before the data was treated, it took a long time to found the right treatment. It was not for once or couple times but having the same symptoms, repeatedly. It indicates there might be a bias that occurred. Besides, the method for data collection used a survey approach that only focus on questionnaires distribution. So, for further research would consider using interview method to prevent further bias.

3. Regarding multiple regression analysis model in this research, independent variables only allow 6.9% to explain dependent variable. It is caused by independent variables that are only limited to professionalism, task complexity, and independency. Thus, further research should consider another factor such as ethics, integrity, and competence.

4. Regarding the moderated regression analysis model in this research, variables which moderated only able 10% to explain dependent variable. It caused by moderating variable is only limited to internal locus of control. Thus, for further research should consider and expand moderating variable with external locus of control as well.

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THE INFLUENCEOF PROFESSIONALISM, TASK COMPLEXITY, AND INDEPENDENCY TOWARD AUDITOR'S CAPABILITY ON DETECT FRAUD WITH LOCUS OF CONTROL AS MODERATING V