

**THE EFFECT OF AUDITOR RESPONSIBILITY, TRAINING, AND
RED FLAGS ON AUDITOR ABILITY TO DETECT FRAUD
IN CPA FIRM AT SOUTHERN OF SUMATERA**



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*Submitted as One of The Requirements for Earning A Bachelor's Degree in
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MINISTRY OF EDUCATION AND CULTURE

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COMPREHENSIVE EXAM APPROVAL LETTER
THE EFFECT OF AUDITOR RESPONSIBILITY, TRAINING, AND RED FLAGS ON
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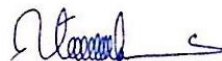
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PREFACE

By giving thanks and gratitude to Allah SWT for the blessings of Grace, and His Gift, the writer can finally complete this thesis research entitled, “The Effect of Auditor Responsibility, Training, and Red Flags on Auditor Ability to Detect Fraud in CPA Firm at Southern of Sumatera”

This thesis is intended as one of the requirements for the examination in order to obtain a Bachelor of Economics degree program (S-1) Accounting Department, Faculty of Economics, Sriwijaya University. In conducting research and writing of this thesis, the writer is always given guidance, assistance, support and enthusiasm and prayers from various parties around the author, both directly and indirectly. Therefore, with all humility and respect, on this occasion, the author would like to thank:

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Finally, the author realizes that in the preparation and writing of this script is still far from perfection. Therefore, the writer needs criticism and suggestions as the writer's input and really hope that this script can be useful for various parties who need it.

Palembang, July 8th 2020



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TABLE OF CONTENT

Cover.....	i
Comprehensive Examination Approval Sheet.....	ii
Script Approval Letter.....	iii
Statement of Research Integrity.....	iv
Motto.....	v
Preface.....	vi
Abstract.....	viii
Abstrak.....	ix
Letter of Statement.....	x
Research Resume.....	xi
Table of Content.....	xii
List of Table.....	xv
List of Figure.....	xvi
Appendix.....	xvii
CHAPTER I INTRODUCTION.....	1
1.1 RESEARCH BACKGROUND.....	1
1.2 PROBLEM FORMULATION.....	6
1.3 RESEARCH OBJECTIVE.....	6
1.4 RESEARCH BENEFIT.....	7
CHAPTER II LITERATURE STUDY.....	8
2.1 Attribution Theory.....	8
2.2 Fraud.....	10
2.3 Auditor Responsibility.....	13
2.4 Training.....	14
2.5 Red Flags.....	16
2.6 Previous Research.....	18

2.7	Framework Structure.....	22
2.8	Hypothesis.....	23
CHAPTER III RESEARCH METHODS.....		26
3.1	The Scope of Research.....	26
3.2	Types and Sources Data.....	26
3.3	Method of Collecting Data.....	26
3.4	Population and Sample.....	27
3.5	Operational Definition and Variable Measurement.....	29
3.6	Data Collection Method.....	30
3.7	Variable Measurement Techniques.....	30
3.8	Data Analysis Technique.....	32
3.8.1	Descriptive Statistics.....	32
3.8.2	Validity and Reliability Tests.....	32
3.8.3	Classical Assumption Test.....	33
3.8.4	Multiple Linier Regression Model.....	34
3.8.5	Hypothesis Testing.....	35
CHAPTER IV RESEARCH RESULTS AND DISCUSSION.....		37
4.1	Research Data.....	37
4.1.1	Place and Time of Research.....	37
4.1.2	Description of Questionnaire Distribution.....	37
4.1.3	Overview of Respondents.....	38
4.2	Research Result.....	39
4.2.1	Descriptive Statistics Test.....	39
4.2.2	Data Quality Test.....	41
4.2.3	Classical Assumption Test.....	43
4.2.4	Hypothesis Testing.....	46
4.3	Discussion of Research Results.....	51

4.3.1	The Effect of Auditor’s Responsibility on Detecting Fraud.....	51
4.3.2	The Effect of Training on Detecting Fraud.....	52
4.3.3	The Effect of Red Flags on Detecting Fraud	53
CHAPTER V CONCLUSION AND RECOMMENDATIONS.....		54
5.1	Conclusion	54
5.2	Recommendation.....	54
REFERENCES.....		56

LIST OF TABLE

Table 3.1 List of Certified Public Accounting Firms in Southern of Sumatera	28
Table 3.2 Research Instruments	30
Table 4.1 Questionnaire Distribution.....	37
Table 4.2 Questionnaire Returned	38
Table 4.3 Overview of Respondents	39
Table 4.4 Descriptive Statistics Test Results	40
Table 4.5 Validity Tesr Result	42
Table 4.6 Reliability Test Result	43
Table 4.7 Normality Test Result	44
Table 4.8 Multicollinearity Test Result	45
Table 4.9 Heteroscedasticity Test	46
Table 4.10 Multiple Linear Regression Test Results	46
Table 4.11 Determination Coefficient Test Results (R2)	48
Table 4.12 T test	48

LIST OF FIGURE

Figure 1. Framework	22
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ATTACHMENT

ATTACHMENT I. Kuesioner.....	59
ATTACHMENT II. Research Letter.....	66
ATTACHMENT III. Result of SPSS	75

ABSTRACT

**THE EFFECT OF AUDITOR RESPONSIBILITY, TRAINING, AND RED
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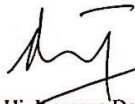
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This study aims to obtain empirical evidence and analyze the effect of auditor responsibility, training, and red flags on auditor ability to detect fraud at the Certified Public Accounting (CPA) in the Southern of Sumatera region. The type of data used in this study is primary data obtained by distributing questionnaires. Respondents in this study were auditors who worked at the Certified Public Accounting (CPA) in Southern Sumatera with a total sample of 45 respondents. This study uses multiple linear regression analysis. Before being analyzed, normality test, multicollinearity test and heterokedasticity test were carried out. The results of this study indicate that auditor responsibility, training, and red flags have a significant effect on auditor ability to detect fraud.

Keywords : Auditor Responsibility, Training, Red Flags

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ABSTRAK

**PENGARUH TANGGUNG JAWAB AUDITOR, PELATIHAN, DAN
RED FLAGS TERHADAP KEMAMPUAN AUDITOR DALAM
MENDETEKSI FRAUD DI KANTOR AKUNTAN PUBLIK
(KAP) WILAYAH SUMATERA BAGIAN SELATAN**

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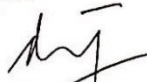
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Penelitian ini bertujuan untuk mendapatkan bukti empiris dan menganalisis pengaruh tanggung jawab auditor, pelatihan, dan red flags terhadap kemampuan auditor dalam mendeteksi fraud di Kantor Akuntan Publik (KAP) di wilayah Sumatera bagian Selatan. Jenis data yang digunakan pada penelitian ini adalah data primer yang diperoleh dengan cara menyebarkan kuisioner. Responden dalam penelitian ini adalah auditor yang bekerja di Kantor Akuntan Publik (KAP) di Sumatera bagian Selatan dengan total sampel sebanyak 45 responden. Penelitian ini menggunakan analisis regresi linier berganda. Sebelum dianalisis, dilakukan uji normalitas, uji multikolinearitas dan uji heteroskedastisitas. Hasil penelitian ini menunjukkan bahwa tanggung jawab auditor, pelatihan, dan red flags mempunyai pengaruh signifikan terhadap kemampuan auditor dalam mendeteksi fraud.

Kata Kunci : *Tanggung Jawab Auditor, Pelatihan, Red Flags*

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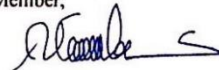
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CHAPTER I

INTRODUCTION

1.1 Research Background

Certified Public Accounting (CPA) firm is a business entity engaged in services. The services provided are in the form of operational audit services, compliance audits, and financial statement audits. Establishment of Public Accounting Firm is regulated in Law Number 5 of 2011 article 1 paragraph 5 "Public Accountant Firm, is a business entity that is established with statutory provisions and obtains business license based on this Law".

The public accountant or external auditor is someone who checks the financial statements of a company whether it is in accordance with applicable accounting principles and ensures there are no errors in the financial statements. Financial statements are one of the most important information to find out a company's financial information as an assessment of the company's performance. The financial statements will later become the company's main media to communicate information about the company's financial management to parties outside the company.

This is a challenge for several parties involved, especially accountants who pay attention to how the financial statements of these economic activities must be presented. Not only accountants in the internal part of the company, but the role of public accountants also has an important role in the company's financial statements (Pujahanty et al, 2015).

Presentation of financial statements must be free from misstatements and the financial statements presented must follow accepted general accounting standards. To ensure that, we need an audit service that can evaluate financial statements. Financial statement audits need to be carried out by those who are considered objective and independent, namely the auditor. It is important to influence the quality of financial statement information that is relevant and can be trusted for users. Audit is designed to provide confidence that the financial statements are not affected by material misstatements, in the financial statement mechanism. Misstatement consists of two types, namely errors and fraud.

The difference between errors and fraud lies in the causes of financial statement misstatements. Errors occur because of accidental factors, while fraud occurs due to deliberate factors. The auditor has the obligation and responsibility to detect material errors and fraud.

According to the audit standard, the factors that distinguish errors and fraud are the underlying actions, whether errors in the financial statements occur because of intentional actions or unintentional actions. The auditor's role is examine the appropriate financial statement so that users of financial statements will trust financial statements that will fool them (Anggriawan, 2014). Fraud has a different meaning to errors. Fraud has a negative impact on public trust in companies. These actions generally occur because of pressure to commit fraud to take advantage of opportunities. This action is often done to get benefits for the organization that are done well by people inside and outside the organization.

The occurrence of fraud in a deliberate action that cannot be detected by an audit can have bad and flawed impact on the financial statement process. The existence of fraud has serious consequences and has many damages. Fraud is carried out in various ways, many cases of accounting manipulation that have serious effects involving big public accounting firms.

One of the fraud cases in Indonesia is the scandal of PT. Kimia Farma Tbk. This case began when the net profit reported by management on the results of an audit dated December 31, 2001 by Hans Tuanakotta & Mustofa (HTM) was considered too large and contained engineering elements by the Ministry of SOEs and Bapepam. After a re-audit, on 3 October 2002 Kimia Farma 2001 financial statements were restated, because an error had been found. Public accountant Hans Tuanakotta & Mustofa was found guilty in the manipulation of financial statements, because as an independent auditor he was unable to detect fraud in PT. Kimia Farma (Mikha Anitaria , 2011).

Several cases occurred in Indonesia, namely the manipulation of PT KAI's 2005 financial statements. In addition, there was the Toshiba case, namely the inflation of funds in financial statements and the deviation of accounting records for years. The cases were revealed after the audit report is issued by the Auditor. This makes the public question the auditor's responsibility in carrying out their assignments and makes public trust in public accountants decrease.

Based on the case described earlier, it causes public opinion and impacts the auditor's credibility with the responsibility and ability to detect fraud in a company. In detecting fraud, auditors have different abilities, which are caused by several factors, such as the responsibilities held by each auditor, training that is often followed, and how an auditor can find various signs of fraud in a financial statement.

An auditor has the responsibility in carrying out audits so as to gain confidence when auditing financial statements, as in accounting standard 240 "the auditor has the responsibility to obtain adequate assurance whether the financial statements as a whole have been free from material misstatements, which are caused by material misstatements both fraud or errors".

The auditor also needs fundamental training that is systematically and tiered according to the auditor's level. With the training it can improve the work ability of auditors that will lead to changes in behavior of cognitive aspects, skills and attitudes. Assessment against audit risk is also necessary to avoid material errors that are not detected. The auditor also must attend sufficient technical training covers technical aspects and general education. The intended training can be in the form of activities, such as workshops, symposia, seminars, and the other skills support activities. Therefore, training can improve the ability of auditors to detect fraud

Detecting fraud is not an easy task because it requires good knowledge about the characteristics of the fraud itself. The reasons above affirm that the

auditor needs indicators or signs to focus on performance in assessing fraud risk. Red flags are a potential indication that requires deeper investigation, which indicates a higher risk of intentional misstatement in the financial statements. It can be said that red flags are an early warning signal so as to reduce the risk of fraud being not detected by the auditor (Moyes et al, 2006).

This research is replicated from the journal George A. Drogalas and others, the title of that journal is *The Effect of Internal Audit Effectiveness, Auditor Responsibility and Training in Fraud Detection* (2017). The difference with the research carried out by George A. Drogalas is this research is aimed at external auditors and the object to be addressed is CPA firm in Southern of Sumatera. In addition there is different in one variable, namely audit effectiveness which is then replaced by red flags. The reason why the author choose the eksternal auditor in region Southern of Sumatera as the object in this research are because the author want to know and compare how significant the effect of responsibility, training, and red flags can influence the auditor's ability to detect the fraud in each region. Besides that, the author also want to know is there different perspective that the auditors have from each region.

Based on the description above, the author is interested in answering several questions about the factors that influence the auditor's ability to detect fraud. This research is motivated by many cases that occur in the auditor at the Public Accounting Firm, and inconsistent research results regarding the factors that influence the auditor's ability to detect fraud, therefore further research is needed.

1.2 Problem Formulation

Based on the background that have been explained before and the results of previous studies that vary, the author is interested in conducting research on materiality level. This research will have the following problem formulation:

1. How does the auditor's responsibility influence the auditor's ability to detect the fraud?
2. How does the training influence the auditor's ability to detect the fraud?
3. How does the red flags influence the auditor's ability to detect the fraud?

1.3 Research Objective

From the problem formulation that have been mentioned before, then the purpose in this research are as follows:

1. To analyze the effect of auditor's responsibility influence auditor's ability to detect the fraud.
2. To analyze the effect of training influence auditor's ability to detect the fraud.
3. To analyze the effect of red flags influence auditor's ability to detect the fraud.

1.4 Research Benefit

1. Theoretically

Theoretically, this research is expected to be able to use information sources and add insight to academics about the problems in the world of economics and business specifically in the field of auditing. In this case, the literature is examine how the auditor can detect fraud.

2. Practically

In practice, this research has several benefits, including:

1. For the CPA, the author hope this study could help the auditors to determine action should be taken to increase the auditor's ability to detect fraud.
2. For academics, this research can be used as an additional reference for further research development.
3. For researchers, this study is useful in increasing auditing knowledge about the auditor's ability to detect fraud in financial statement.

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