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The Effect of Fraud Prevention, Fraud Detection, Investigative Audits, and Professionalism of Auditors on Efforts to Minimize Fraud in the Financial Statements of Companies in Makassar City, Indonesia

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Abstract: - The purpose of this study was to examine the effect of fraud prevention, detection, investigative audits, and professionalism of auditor on efforts to minimize fraud in financial statements. This study uses primary data by using questionnaires where the questionnaires are distributed to internal auditors who work in companies in Makassar City, Indonesia. Sample determination was done by using convenience sampling. The number of respondents in this study were 52 internal auditors. Data analysis to test the hypothesis was done by using multiple regression test. The results of this study indicate that partially, preventive measures and professionalism of auditor have significant effect on efforts to minimize fraud, while partially fraud detection and investigative audits have no significant effect on efforts to minimize fraud. However, simultaneously, the four variables of fraud prevention, detection, investigative audit, and professionalism of auditor have a significant effect on effort to minimize fraud.

Key-Words: - Fraud Prevention, Detection, Investigation Audit, Professionalism of auditor, Minimize Fraud

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1 Introduction

Fraud is an intentional or carelessness in doing something or not doing something that should be done so that the financial statements are materially misleading [2], [3]. The management as the controller of the control structure is very responsible for any transaction activities that take place in a company who he leads in one period. The responsibility carried out by the management towards the shareholders (owner) is how the financial statements prepared by the management can be presented fairly. However, in reality there are still many companies that have not presented financial statements fairly and even indicated fraud. For example, several cases in Indonesia, namely the Century Bank scandal. Data relating to the Bill Out disbursement of funds of 6.7 trillion through the Short-Term Funding Facility which was disbursed by Temporary Equity Participation funds by Bank Indonesia through LPS to Century Bank. [22].

The case at Bank BRI Riau in Sumatra, where the Branch Head made a fictitious transfer of Rp. 1.6 billion. The Branch Head made false records in the books or reports or documents of business activities [23]. The case that is also interesting

namely the misappropriation of Electronic Identity Card (E-KTP) funds also shows that the temptation to commit fraud is very strong and does not look at position. While an example of a case abroad such as in the Company in America is the case of Enron which caused bankruptcy amounting to US \$ 60 billion lost in a very large market capitalization for a significant number of investors, employees and retirees [22]. Other cases are Xerox, Kmart, Qwest Communication International, Woldcom, Adelphia, Tyco, and Duke Energy [22].

From the various cases above, it is very necessary to have an Internal Audit that has a fraud examination technique. The factors that influence the success in carrying out fraud management, one of which is influenced by the implementation of fraud prevention, fraud detection, audit investigation, and professionalism.

Several previous studies, namely Adha (2013) examined fraud prevention, fraud detection, and investigative audits in minimizing financial statement fraud at Bank Cimb Niaga Surabaya. Results showed that all variables had a positive effect on minimizing fraud [1]. In [21], detecting fraud in financial statements and the results are

influenced by the characteristics of the occurrence of fraud, auditing standards regarding fraud detection and the audit work environment. Examined the effect of investigative audits, independent audits and due professional care on the effectiveness of the implementation of fraud proof procedures moderated by social pressure and the result showed that investigative audits have no significant effect on the effectiveness of the implementation of fraud proof procedures. This study examines the effect of preventive measures, fraud detection, investigative audits, and professionalism of auditor on efforts to minimize fraud in the financial statements of companies in Makassar Indonesia, which has not been widely carried out.

Based on the above background, the objectives of this research are:

1. To examine the effect of fraud prevention on efforts to minimize fraud in financial statements of companies.
2. To examine the effect of detection on efforts to minimize fraud in financial statements of companies.
3. To examine the effect of investigative audit on efforts to minimize fraud in financial statements of companies.
4. To examine the effect of auditor professionalism on efforts to minimize fraud in financial statements of companies.
5. To examine the effect of fraud prevention, detective, investigative audit, and professionalism on efforts to minimize fraud in financial statements of companies.

While the contribution of this research is theoretical. This study provides empirical evidence on how the effect of fraud prevention, detection, investigative audits, and professionalism on efforts to minimize fraud. In addition, this research can enrich study materials or references for future research and also provides input on the factors that cause fraud in the presentation of financial statements and what to do if fraud is proven. In practice, it can contribute to the company's thoughts on how to fraud and what actions to take if audit evidence related to fraud has been found in minimizing fraud in financial statements so that decision makers can take strategic policies to minimize fraud

2 Problem Formulation

2.1 Framework Theory

Fraud is an act of fraud in the form of an intentional mistake that causes harm without the aggrieved party being aware of it and provides an advantage for the perpetrator of the fraud.

The Association of Certified Fraud Examiners (ACFE) classifies fraud into three types, namely misappropriation of assets, corruption, and fraud on statements. Fraud that often occurs and causes large losses is fraud on statements, often called financial statement fraud [16], [17]. ACFE uses The Fraud Triangle as a model in various studies related to fraud. The concept of the fraud triangle introduced by Donald Cressey in 1950 emphasizes three conditions that cause fraud, namely pressure/incentive, opportunity, and rationalization/attitude [9], [16]. Pressure occurs when financial stability is threatened, there is market competition or business failure, and also there is a high profit target from shareholders so that management is threatened with low performance. Opportunity occurs due to transactions that are not fair in size, use a lot of accounting estimates, subjective considerations or uncertain, international operations, as well as differences in business culture [9], [20]. Opportunities also occur when the company has poor governance. Rationalization is the attitude of someone who justifies the actions taken. This is due to insufficient information and communication regarding ethical standards that must be implemented, aggressive profit growth, and failure to implement accounting systems and internal controls within the company [5], [20].

2.1.1 Factors that Drive Fraud

According to Cressey, [6], [22] there are factors driving the occurrence of fraud, namely:

1. Intent, is a characteristic that distinguishes fraud from errors or mistakes. Fraud perpetrators intend to commit fraud for their own benefit at the expense of others.
2. Incentive/Pressure. Management or employees may have encouragement or pressure that is the reason for committing fraud. To commit fraud depends more on individual conditions, such as facing financial problems, someone's bad habits such as gambling and drinking or having expectations unrealistic goals.
3. Opportunity. The environmental conditions in the workplace provide an opportunity to commit fraud due to a weak supervisory system.

- 4. Rationalization/Attitude. Some individuals have attitudes, character, or ethical values that follow to justify committing dishonest acts.

2.1.2 Fraud Prevention

Cressey revealed that the root of fraud is: fraud by need, by greed, and by opportunity. However, if we want to prevent fraud, eliminate or suppress the cause as much as possible. Eliminating or suppressing the need and greed that initiates the occurrence of fraud is carried out since receiving a person (recruitment process), even though we know that the process is not a full guarantee. This is instilled through fraud awareness and examples given by the leadership of the company or institution [6], [10], [23]. Therefore, fraud prevention efforts can be started from internal control. Internal control has developed in thought and practice. Because one of the goals of internal control is one of them to oversee the performance of management and employees so that the level of fraud can be suppressed.

2.1.3 Fraud Detection

Fraud detection measures cannot be generalized to all frauds. Each type of fraud has its own characteristics, so to be able to detect fraud, it is necessary to have a good understanding of the types of fraud that may arise in the company. Most of the evidence of fraud is indirect evidence. Indications of fraud are usually indicated by the appearance of symptoms such as changes in a person's lifestyle or behaviour, suspicious documentation, complaints from customers or suspicions from co-workers. Initially, this fraud will be reflected through the emergence of certain characteristics, both environmental conditions/conditions, as well as a person's behaviour.

Characteristics that are certain conditions/situations, conditions of that personal person are called Red Flags (danger signs). Although the emergence of these red flags is not always an indication of fraud, these red flags usually always appear in every case of fraud that occurs [11], [18].

2.1.4 Investigative Audit

Investigative audit is one of the activities in the context of implementing strategic efforts to combat corruption with an investigative approach. In other words, investigative audit in general can be said as an investigative process based on law and a sense of justice to seek the truth with a high level of assurance regarding a problem found [13], [14].

2.1.5 Professionalism of Auditor

One measure of a good auditor's performance is if the auditor can obtain adequate assurance about the financial statements that are made, free from misstatements caused by errors or fraud. This can be obtained by using his professional skills carefully and thoroughly. According to Oboh in [15], a person is said to be professional if he meets three criteria, namely having the expertise to carry out tasks according to his field, carrying out a task by setting standard standards in the profession concerned and carrying out his professional duties by fulfilling the established professional ethics.

2.1.6 Framework

Figure 1 shows the framework made in the research model regarding the effect of prevention measurement, fraud detection, investigative audits, and professionalism of auditor on efforts to minimize fraud in financial statements.

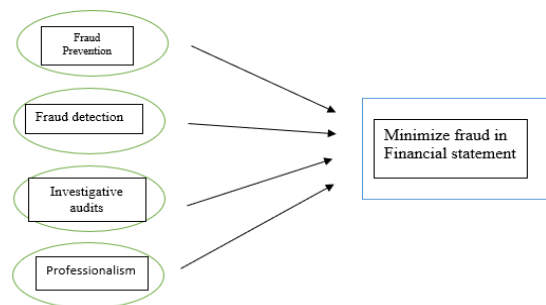


Fig. 1: Framework Mode in the Research

2.1.7 Hypothesis Development

- H1: Fraud prevention have a significant effect on efforts to minimize fraud in financial
- H2: Fraud detection have a significant effect on efforts to minimize fraud in financial statements
- H3: Investigative audit significant effects on efforts to minimize fraud in financial statements
- H4: Professionalism of auditor have a significantly effect on efforts to minimize fraud in financial statements
- H5: Simultaneous fraud prevention, fraud detection, investigative audit, and professionalism have a significant effect on efforts to minimize fraud in financial statements.

2.2 Research Methodology

This study aims to analyse the causal relationship used to explain the effect of independent variables, namely fraud prevention, fraud detection, investigative audits, and professionalism. Dependent variable is efforts to minimize fraud in financial statements.

2.2.1 Population and Sample

The population in this study were internal auditors at companies in Makassar City, Indonesia and the number of samples used was 52 respondents. The sample selection method used is convenience sampling, so the authors have the freedom to choose the fastest and easiest sample [7].

2.2.2 Method of Collecting Data

The data used in this study is primary data, namely the source of research data obtained directly from the original source (not through intermediary media). Primary data was collected through survey methods using questionnaires. Questionnaires were sent directly to respondents.

2.2.3 Data Analysis Method

The data were analysed using multiple regression method to test the effect of the independent variables on the dependent variable.

In this study the regression equation used is:

$$Y = a + b_1 X_1 + b_2 X_2 + b_3 X_3 + b_4 X_4 + \epsilon$$

Information:

- Y : Minimizing fraud in financial statements
- b₁, b₂, b₃, b₄ : Regression Coefficient
- X₁ : Fraud Prevention
- X₂ : Fraud Detection
- X₃ : Investigative Audit
- X₄ : Professionalism
- a : Constant
- ε : error

2.2.4 Research Instrument Test

Researchers tested the research instrument from the data to be processed as follows:

1. Validity Test. Validity test is used to measure the validity or validity of a questionnaire. A questionnaire is said to be valid if the questions on the questionnaire are able to reveal something that will be measured by the questionnaire. In this study, the validity test was measured by doing a correlation between the score of the

question items and the total score of the construct or variable.

2. Reliability Test. Reliability test was conducted to test the consistency of answers from respondents through the questions given. The results of reliability testing are used to determine whether the research instrument used can be used many times at different times.

2.2.4 Definition of Operational Variables

The dependent variable in this study is an effort to minimize fraud in the financial statements. While the independent variable is the effect of fraud prevention, detection, investigative audit, and professionalism. In this study, the measurement scale used is the Likert scale, using five research points, namely: (1) strongly agree, (2) agree, (3) uncertain or neutral, (4) disagree, (5) strongly disagree.

The measurement of each variable can be found as follows:

1. Fraud Prevention

In general fraud prevention is an activity carried out by management in terms of establishing policies, systems and procedures that help ensure that the necessary actions have been taken by the board of commissioners, management, and other company personnel to provide adequate assurance in achieving 3 (three) main objectives, namely: reliability of financial reporting, effectiveness and efficiency of operations as well as compliance with applicable laws and regulations [21].

2. Fraud Detection

This fraud will be reflected through the emergence of certain characteristics, both environmental conditions/conditions, and a person's behavior. Characteristics of a certain condition/situation, behavior/condition of a person called Red flags (Fraud indicators). Although the emergence of the red flag is not always an indication of fraud, this red flag usually always appears in every case of fraud that occurs [12].

3. Investigative Audit

One of the activities in the context of implementing a strategy to combat fraud with an investigative approach. An investigative audit in general can be said as an investigation process based on law and a sense of justice to seek the truth with a high level of assurance regarding a problem found [22]

4. Professionalism

Auditor professionalism is a responsible attitude towards what has been assigned to him. The attitude of professionalism will make decisions based on

their considerations [15]. The indicator is dedication, social obligation, autonomy demands, belief in self-regulation, professional community affiliation.

3 Problem Solution

This research was conducted on 52 internal auditors who work in companies in Makassar City by distributing questionnaires.

3.1 Descriptive Demographics of Respondents

Descriptive demographics of respondents provide an overview of the characteristics of respondents as measured by a nominal scale that shows the absolute frequency and percentage of gender and length of service at the agency. The number of respondents based on gender was 32 men or 61,5%, while the remaining 20 people or 38,5% were female. The number of respondents based on the length of work as an auditor for 5-15 years is 16 people or 30,7%, while those who have worked for 16-25 years are 18 people or with a percentage of 34,7%. While the auditors with experience above 25 years are 18 people or with a percentage of 34,7%

3.2 Data Quality Test

In the research methodology studied by researchers using data quality tests as follows:

3.2.1 Validity Test

Validity test is conducted to measure whether a questionnaire is valid or not. An item is said to be valid if the questions/statements on the questionnaire are able to reveal something that will be measured by the questionnaire.

Testing the validity of the instrument using SPSS. The validity value is shown in the Corrected Item-Total Correlation column. Based on the validity test, it can be concluded that most of the question/statement items to measure each research variable are declared valid.

Based on the results of the SPSS output, it is known that the validity value is in the Corrected Item-Total Correlation column, which means the correlation value between the scores of each item and the total score on the tabulation of respondents' answers to the results of the validity test of 55 questions/statements on the variables of fraud prevention, detection, investigative audit,

professionalism auditors, efforts to minimize fraud in the financial statements can be declared valid because all values of the coefficient r count $\geq r$ table (0.30).

3.2.2 Reliability Test

Reliability test is carried out to show the extent to which a measuring instrument can be trusted. A questionnaire is said to be reliable if a person's answers to questions/statements are consistent from time to time. The reliability test was carried out using the Cronbach's Alpha statistical test. An instrument is said to be reliable if the Cronbach's Alpha value ≥ 0.60 , means that the instrument used is reliable. The test results show that the variables X1, X2, X3, X4 and Y in this study are reliable. This is evidenced by the value of Cronbach's Alpha ≥ 0.60 .

3.3 Hypothesis Test

3.3.1 Multiple Regression Analysis Test

Hypothesis testing in this study used multiple linear regression analysis. Multiple linear regression analysis was conducted to find the effect of two or more independent variables on the dependent variable. The magnitude of this influence can be seen in Table 1.

Table 1. Multiple Regression Analysis Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13.390	4.918		2.723	.009
Prevention	.465	.094	.522	4.966	.000
Detection	-.041	.126	-.029	-.329	.743
Investigative Audit	-.022	.108	-.017	-.201	.841
Professionalism	.371	.083	.447	4.489	.000

Based on Table 1. (coefficients) the value of the multiple linear regression equation is obtained as follows:

$$Y = 13.390 + 0.465X1 - 0.041X2 - 0.22X3 + 0.371X4$$

Information:

Y = Estimated value of efforts to minimize fraud in financial statements

X1= Value of prevention

X2= Value of Detection

X3= Value of investigative audit

X4= Value of Auditor professionalism

Based on the results of SPSS data processing, the results of multiple linear regression can be described as follows:

- a. If everything in the independent variables is considered 0 (zero) then the value of efforts to minimize fraud in the financial statements (Y) is 13.390.
- b. If there is an increase in preventive measures by 1, the effort to minimize fraud in the financial statements (Y) will increase by 0.465.
- c. If there is an increase in detection by 1, the effort to minimize fraud in the financial statements (Y) will decrease by 0.041.
- d. If there is an increase in investigative audits by 1, the effort to minimize fraud in the financial statements (Y) will decrease by 0.022.
- e. If there is an increase in auditor professionalism by 1, the effort to minimize fraud in the financial statements (Y) will increase by 0.371.

3.3.2 Partial Significance Test Results (t Test Results)

Partial regression test (t test) is useful for testing the effect of each independent variable partially on the dependent variable. To determine whether there is an influence of each independent variable on the dependent variable, it can be seen by comparing the probability value (p-value) of each variable with a significance level of 0.05. If the p-value is less than 0.05, it can be said that the independent variables partially have a significant effect on the dependent variable. The results of the partial regression test (t test) can be seen in the following Table 2:

Table 2. t Test Results

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	13.390	4.918		2.723	.009
Prevention	.465	.094	.522	4.966	.000
Detection	-.041	.126	-.029	-.329	.743
Investigative Audit	-.022	.108	-.017	-.201	.841
Professionalism	.371	.083	.447	4.489	.000

1) Test Hypothesis 1 (Fraud Prevention (X1)).

The test results for this preventive measure have a significance number of 0.000 so that the value is less than 0.05. It can be concluded that H1 is accepted, which means that preventive measures have an influence on efforts to minimize fraud in financial statements. The results of this study support previous research conducted by Sidik in [21] which states that preventive measures have an effect on efforts to minimize fraud. The researcher concludes that the increasing number of preventive

actions taken by a government or private agency will have a positive impact on efforts to minimize fraud.

2) Test Hypothesis 2 (Fraud Detection (X2)).

The test results for this detection have a significance number of 0.743 so that the value is greater than 0.05. Thus, H2 is rejected. The results of this study are inversely proportional to the research conducted. The limitations of auditors in the implementation of fraud detection can be triggered by concealment related to financial data by the company's management. This is due to the cover up by the company in terms of detecting fraud.

3) Hypothesis Test 3 (Investigative Audit (X3)).

The test results for this investigative audit have a significance number of 0.841 so that the value is greater than 0.05. It can be concluded that H3 is rejected, which means that the investigative audit has no effect on efforts to minimize fraud in the financial statements. The results of this study are support.

4) Hypothesis Test 4 (Professionalism of Auditor (X4)).

The significant value of the auditor professionalism variable is 0.000. This shows that the significant value of the auditor professionalism variable is less than 0.05, it can be concluded that H4 is accepted, which means that auditor professionalism has an influence on efforts to minimize fraud in financial statement [15].

3.3.3 F. Test Results

Simultaneous significance testing (F test) was conducted to show whether all independent variables used in the regression model had a significant effect on the dependent variable together. The results can be seen in the following Table 3:

Table 3. F Test Results ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	870.581	4	217.645	29.58	.000 ^a
	Residual	345.726	47	7.356		
	Total	1216.308	51			

- a. Predictors: (Constant), Professionalism, Investigative Audit, Detection, Prevention
- b. Dependent Variable: Effort to Minimize Fraud

Based on the results of data processing in Table 3 shows that the significance value is 0.000 or less than the probability value (p-value) of 0.05 (0.000 < 0.5). The results of the hypothesis test show that (H5) is accepted. The results of this study support [21]. Partially, the variable of detection and investigative audit have no significant effect on

efforts to minimize. However, together or simultaneously, the fourth variables, namely prevention, detection, investigative audits and professionalism have a significant effect on efforts to minimize fraud in financial statements.

The success of minimizing fraud is an achievement for an auditor. Conducting an investigative audit can increase success in efforts to minimize fraud in financial statements. The researcher argues that prevention and detection measures cannot be carried out partially in a government or private agency to minimize fraud, due to factors such as data limitations, hidden by management. However, if the fourth variables are carried out simultaneously, prevention, detection and investigative audits will be able to minimize fraud.

3.3.4 Coefficient of Determination Test Results

The Coefficient of Determination Test was conducted to measure the ability of the independent variables, namely Fraud Prevention, Detection, Investigative Audits, and Professionalism; and in explaining the dependent variables, namely Minimizing Fraud. The results of the coefficient of determination test can be seen in the adjusted R square column, which is shown in the following Table 4:

Table 4. Coefficient of Determination Test Results Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.846 ^a	.716	.692	2.71217

- a. Predictors: (Constant), prevention, detection, investigative audit, professionalism
- b. Dependent Variable: Effort to Minimize Fraud

The test results show the magnitude of the multiple correlation coefficient (R), the coefficient of determination (R Square). Based on the model summary table above, the multiple correlation coefficient value (R) is 0.846. This shows that the variables of prevention, detection, investigative audit and auditor professionalism have a very strong relationship with the variable of efforts to minimize fraud in the financial statements. The results in the table above also show that the coefficient of determination (R Square) is 0.716 and the value of the adjusted coefficient of determination (adjusted R2) is 0.692. This means that the variables of prevention, detection, investigative audit and auditor professionalism are able to explain 0.692 or 69.2%

of the variables of efforts to minimize fraud in financial statements. While the rest, namely (100% - 69.2% = 30.8%) 30.8% is explained by other variables that are not included in this research model. There are many variables that can influence efforts to minimize fraud in financial reports, including the complexity of the auditor and whistleblower Aziz in [4].

3.4 Discussion of Research Results

3.4.1 The Effect of Fraud Prevention on Efforts to Minimize Fraud in Financial Statements

The results of this study indicate that fraud prevention have a significant effect on efforts to minimize fraud in financial statements. These results are consistent with research by [19], [20] which states that preventive measures have a significant effect on efforts to minimize fraud and are consistent with research by Sidik in [21] which states that preventive measures have a significant positive effect on efforts to minimize fraud in financial statements. This is because there is awareness about fraud which, if you commit fraud, will be subject to sanctions, namely dismissal so that it will have a deterrent effect. Good supervision within the company or institution, implementation of a good control system and proper implementation of Good Corporate Governance (GCG) so that fraud prevention affect efforts to minimize fraud in financial statements.

3.4.2 The Effect of Fraud Detection on Efforts to Minimize Fraud in Financial Statements

The results of this study indicate that detection has no significant effect on efforts to minimize fraud in financial statements. Results this study is consistent with research by Sidik in [21] which states that detection has no significant effect on efforts to minimize fraud. This is because there are limitations of auditors in the implementation of fraud detection, which is a challenge that needs to be faced by the profession and academia. The existence of competitive pressures, time pressures and relationship pressures with clients can have an impact on the success of fraud detection, and some previous standards do not provide guidance in providing directions for fraud detection. The new standard is expected to bring new hope by overcoming previous weaknesses, so that detection does not affect efforts to minimize fraud in financial statements.

3.4.3 The Influence of Investigative Audits on Efforts to Minimize Fraud in Financial Statements

The results of this study indicate that investigative audits have no significant effect on efforts to minimize fraud in financial statements. The results of this study are inconsistent with research by Iqbal [12] which states that investigative audits have a significant effect on efforts to minimize fraud. This is because the investigative audit techniques used in handling fraud are generally common ways in auditing, such as physical examination, confirmation, checking documents, analytical reviews, asking for an oral or written explanation from the auditee, recalculation and observing that there are still no optimally applied, so that investigative audits have no effect on efforts to minimize fraud in the financial statements in this study.

3.4.4 The Influence of Auditor Professionalism on Efforts to Minimize Fraud in Financial Statements

The results of this study indicate that auditor professionalism has a significant effect on efforts to minimize fraud in financial statements. The results of this study are consistent with Aziz's research in [4] which states that auditor professionalism has a positive effect on the effectiveness of the forensic auditor's ability to prove fraud and is consistent with Sastiana's research in [19] which states that auditor professionalism has a significant effect on fraud prevention, so it can be concluded that the better the professionalism of a person, the better. the auditor, the easier it is for the auditor to find evidence of fraud. The auditor's professional attitude must prioritize the code of ethics in carrying out his duties responsibly and objectively, because the auditor has a professional spirit and always encourages himself to realize professional work. Professional auditors will maintain confidence in the quality of audits in users of financial statements and audit reports are a top priority so that fraud committed by fellow auditors or superiors can be detected to reveal fraud that has occurred, so that the professionalism of the auditor affects efforts to minimize fraud in financial statements [19].

4 Conclusion

This study aims to determine the effect of prevention, detection, investigative audit and auditor professionalism on efforts to minimize fraud in financial statements. Respondents of this study amounted to 52 internal auditors who work in

companies in Makassar City, South Sulawesi, Indonesia. Based on the data that has been collected and the results of the tests that have been carried out, the following conclusions can be drawn:

1. Precautions have a significant effect partially on efforts to minimize fraud in financial statements. This is based on the significant value of the preventive action variable which is less than 0.05, which is 0.000.
2. Detection does not have a significant effect partially on efforts to minimize fraud in financial statements. This is based on the significant value of the detection variable greater than 0.05, which is 0.743.
3. The investigative audit does not partially have a significant effect on efforts to minimize fraud in the financial statements. This is based on the significant value of the investigative audit variable greater than 0.05, which is 0.841.
4. Auditor professionalism has a significant partial effect on efforts to minimize fraud in financial statements. This is based on the significant value of the auditor professionalism variable which is less than 0.05, which is 0.000.
5. Precautions, detection, investigative audits and auditor professionalism have a significant simultaneous effect on efforts to minimize fraud in financial statements. This is based on the significance value of the F test results of 0.000.

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Contribution of Individual Authors to the Creation of a Scientific Article (Ghostwriting Policy)

Natalia Paranoan: Ideas, formulation or evolution of overarching research goals and aims. Also, preparation, creation and/or presentation of the published work by those from the original research group, specifically critical review, commentary or revision – including pre- or post-publication stages.

Sita Yubelina Sabandar: Development of methodology and formal techniques to analyze study data.

Anthon Paranoan testing of existing code components

Elisabet Pali and Isak Pasulu were collecting primary data for this paper

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