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Auditors' Professional Commitment and Fraud Detection Responsibility: The Importance of Religiosity

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ABSTRACT

The auditor's obligation to detect fraud is a key factors of fraud disclosure. Strong attachment to professional principles will increase the auditor's sense of responsibility to carry out investigative audits adequately, including detecting fraud. The inconclusive results of previous studies related to the association between professional commitment and fraud detection responsibility, prompt us to propose religiosity as moderating construct. The Triangle Model of Responsibility is used to explain the relationship among professional commitment, religiosity, and auditor responsibility in detecting fraud. This theory state that an individual has high responsibility when there is an obligation to behave in prescribed ways. The respondents are external government auditor who worked in audit board for at least 5 years. Data analysis technique use is SEM-PLS. The results show that the higher the professional commitment, the higher the fraud detection responsibility. On the other hand, religiosity partially moderates the relationship between professional commitment and fraud detection responsibility. This study could be a consideration for audit board to organize auditor training which could improve their sense of professional commitment and also a development activities that could strengthen their level of religiosity.

INTRODUCTION

Fraud has negative consequences for an organization. Based on ACFE data in Indonesia, losses caused by fraud reached Rp 873,43 million. The total loss came from losses due to corruption of Rp 373,65 million, losses due to financial statement fraud of Rp 242,26 million, and due to asset misappropriation of Rp. 257,52 million (Association of Certified Fraud Examiners Indonesia, 2019). Furthermore, the alleged fraudulent financial reporting came from PT Tiga Pilar Sejahtera, Tbk. After an

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investigative audit was conducted by auditor Ernst & Young, it was revealed that there was an alleged misstatement of 526% in the accounts receivable and 838% in the inventory account (EY, 2019). In 2021, external government auditors found 7,512 problems related to non-compliance with state financial management. Due to these conditions, the role of auditors in detecting fraud becomes very crucial. The auditor's obligation to detect fraud is one of the key factors in the success of fraud disclosure.

The auditor's professional commitment could influence the auditor's responsibility in detecting fraud. The higher the auditor's professional commitment, the higher the level of the individual's attachment to the principles of his profession, which will contribute in improving individual performance (Tuan Mansor et al., 2020). Strong attachment to professional principles will increase the auditor's sense of responsibility to carry out investigative audits adequately, including detecting fraud. Professional development will be accompanied by an increase in the auditor's responsibility in detecting fraud (Hall et al., 2005; Shafer et al., 2016; Arsawan et al., 2022). Other literature finds that professional commitment is not associated with the responsibility to detect fraud (Febrianto, 2022). The inconclusive results of previous studies prompt us to propose a moderating construct.

The role of auditors in detecting and uncovering fraud cases makes it important to consider the religiosity aspect of the auditor. The level of religiosity is believed to play an important role in shaping a person's behavior (Li et al., 2021). Religiosity is a person's belief and faith in God, followed by compliance with His values and rules (Mostafa et al., 2020). A person's conviction in the values and rules of divinity is believed to be able to moderate the relationship between professional commitment and the responsibility for fraud detection.

The Triangle Model of Responsibility is used to explain the relationship among professional commitment, religiosity, and auditor responsibility in detecting fraud. There are three main aspects in the theory namely, prescription, identity, and event (DeZoort & Harrison, 2018). Professional commitment is positioned as identity and religiosity is positioned as prescription (formal and informal rules). Auditors with high professional commitment will adhere to formal and informal rules in carrying out investigative audit responsibilities. The same thing is that religiosity becomes an

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informal guideline for auditors to carry out their professional obligations in carrying out audit responsibilities.

LITERATURE REVIEW

The Triangle Model of Responsibility

The Triangle Model of Responsibility (TMR) is a theory used to predict a person's responsibility. The theory posits that responsibility is an integration of three main components, namely identity, events, and prescriptions. Identity is a person's or actor's role (e.g., commitments, qualities). An event is an action under examination, and a prescription is a formal and informal rule that a person needs to follow in a situation that could lead them to exhibit certain behavior (e.g, audit standard, an ethical principle). A person's responsibility can be predicted from the linkage among three factors: identity, event, and prescription.

The connections among those components are task clarity, personal obligation, and personal control. Task clarity is a manifestation of a strong connection between the prescription and the event. Task clarity refers to the clarity of the prescription in a given situation. Personal obligation is a manifestation of a strong connection between identity and prescription. It shows how the person is bound to the prescriptions. On the other hand, personal control is a manifestation of a strong connection between identity and events. Personal control reflects the person's ability to control under certain situations (see Figure 1). An individual has high responsibility when (1) his/her tasks are clear, (2) there is an obligation to behave in prescribed ways, and (3) he/she has personal control over an event or a situation.

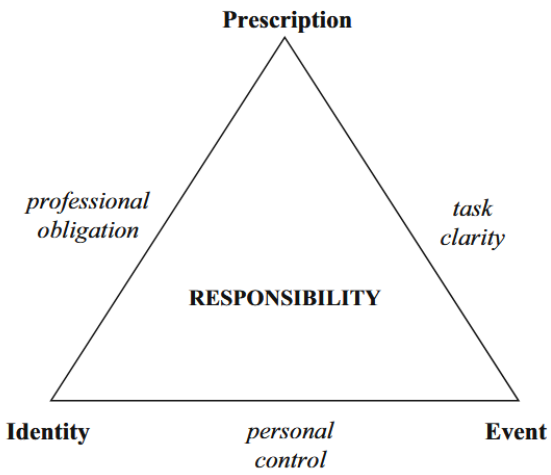

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Figure 1. The Triangle Model of Responsibility

Based on TMR theory, auditors have a high responsibility in detecting fraud when they have a high professional commitment and religiosity, not only to behave in prescribed ways but also to improve their control over a situation under examination.

Fraud Detection Responsibility

Government auditors have a responsibility to examine the management and accountability of the State's finances. Therefore, they are responsible to detect the indications of fraud that could materially impact the auditors' opinion. Fraud is actions that contain elements of intentionally benefiting oneself or others, fraud, concealment or embezzlement, and violating of trust aimed at obtaining unlawful gains which may include money, goods/property, services, and not paying for services, conducted by one individual or more from the responsible parties for governance, employees, or third parties (State Financial Audit Standards, 2017). Auditors have to disclose any indications of fraud and report them to the authorities.

Professional Commitment and Fraud Detection Responsibility

Professional commitment shows how strong the connection is between a person and his/her profession (Tuan Mansor et al., 2020). Professional commitment refers to engagement formed by individuals with their professions (Hall et al., 2005). This commitment includes belief in the organization's goals as well as a person's efforts to maintain their membership in a profession, and has been shown to increase the performance and job satisfaction as well as reduce intentions to change jobs (Guzeller & Celiker, 2020). According to the triangle model of responsibility, auditors with high professional commitment tend to behave in prescribed ways. They can control themselves over a situation under examination. Auditors with a high level of professional commitment tend to uphold the values of the profession (Hall et al., 2005). They are likely to adhere to professional ethics, thus making more ethical decisions (Shafer et al., 2016). If indications of non-compliance in the management of state finances are found, the party concerned will make further efforts to conduct investigations and deeper detections through investigative audits. Based on this explanation, the following hypothesis is proposed.

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H1: The higher the professional commitment, the higher the fraud detection responsibility

Professional Commitment, Religiosity, and Fraud Detection Responsibility

Religiosity refers to a person's subjective belief and faith in God, along with the values it encompasses. Religiosity comprises the values that individuals hold, which serve as a foundation for their behavior. An individual's level of religiosity influences how they define events or phenomena. People with a high level of religiosity tend to confront situations and challenges more courageously than those with a low level of religiosity. They also bear a responsibility to operate within established guidelines. The link between professional commitment and the duty of fraud detection is more pronounced when the auditor possesses a high level of religiosity. According to the triangle model of responsibility, auditors adhere to the values embedded in religious teachings (informal rules). The higher the level of religiosity, the stronger the role of professional commitment in increasing the responsibility of the auditor to detect fraud. H3. Religiosity moderates the association between professional commitment and fraud detection responsibility.

Based on the hypothesis development, the theoretical framework is as follows.

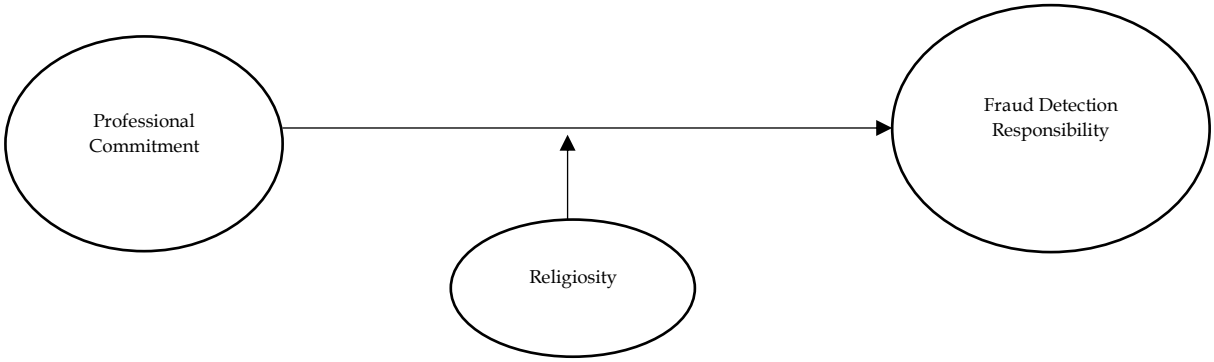

Figure 2. Theoretical Framework

METHODS

We use a quantitative approach with a survey design. The data collection method used is questionnaire.

Sample Selection

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The sample of this study is external government auditors who worked at audit boards for at least 5 years or more. The sampling technique used is random sampling. All auditors had an equal opportunity as respondents. The questionnaire was sent electronically, which would then be filled out by auditors who met the sample criteria. The number of samples in this study refers to Hair et al., (2014) which reveals that the research model with a maximum of five constructs is 100.

Variable Measurement

Professional Commitment is defined as the level of attachment that individuals form to their profession (Hall et al., 2005) as measured by the Professional Commitment Questionnaires (PCQ) specifically for auditors adapted from research (Aranya et al., 1981). The instrument consists of 15 questions and is measured on a 7-point Likert scale.

Religiosity is a person's belief and faith in God and religious teachings, encompasses by adherence to His values and rules (Mostafa et al., 2020). Religiosity is measured by the Intrinsic Religiosity Scale, consisting of 8 instruments adapted and modified from Schouten et al., (2014). The instrument uses a 7-point Likert scale.

The auditor's responsibility in detecting fraud is the auditor's perception of his/her responsibility to detect fraud (DeZoort & Harrison, 2018). This construct is measured by an instrument adapted from DeZoort & Harrison, (2018) which consists of 6 questions with a 7-point Likert scale.

Data Analysis

Before conducting the main research, the researcher conducted a pilot test to ensure the research instrument valid and reliable. After conducting the main research, a common method bias analysis was conducted in two stages, namely procedural control and statistical control. Procedural control was conducted before the questionnaire distributed. Procedural control was conducted by designing a questionnaire with clear and easy-to-understand language. At the statistical control stage, a full collinearity test was conducted. It was declared free from common method bias if the VIF value ≤ 3,3. The data analysis technique used is Structural Equation Modeling-Partial Least Square (SEM-PLS).

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RESULTS AND DISCUSSION

We sent the questionnaire through electronic media. Due to this method, we could not determine the response rate. 101 questionnaires had been returned and analyzed further. This number has met the minimum requirement of samples set by Hair et al., (2014).

Respondent Characteristic

The characteristics of the respondents in this study are presented in Table 1. Referring to Table 1, the majority of respondents were male, comprising 67%. Most respondents were married (93%), with the largest group aged 36-40 years (36%). The highest level of education among respondents was undergraduate for 71%, and the most common work experience level was 11-15 years, representing 38%. Additionally, 50% of auditor positions were first examiners, and all respondents had attended training more than fifteen times.

Table 1. Respondent Characteristics

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Characteristic	Total (N = 101)	(%)
Gender		
Male	67	66%
Female	34	34%
Marital Status		
Single	7	7%
Married	94	93%
Age		
26-30	3	3%
31-35	16	16%
36-40	36	36%
41-45	34	34%
46-50	12	12%
Level of Education		
Bachelor Degree	72	71%
Master Degree	29	29%
Work Experience		
5-10 years	27	27%
11-15 years	38	38%
16-20 years	32	32%
21-25 years	4	4%
Auditors' Position		
First Examiner	51	50%
Young Examiner	41	41%
Middle Examiner	9	9%
Number of trainings attended		
> 15	101	100%

Descriptive Statistics

Based on the data that has been summarized and analyzed, the descriptive statistical results are shown in Table 2.

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Table 2. Descriptive Statistics

Indicator	Mean	St. Dev	Loading Factor	AVE	Cronbach's Alpha	Composite Reliability
PC1	4,802	1,320	0,783	0,658	0,963	0,966
PC2	4,901	1,339	0,775			
PC3	5,050	1,485	0,826			
PC4	4,802	1,202	0,751			
PC5	4,703	1,446	0,845			
PC6	4,772	1,455	0,849			
PC7	5,069	1,395	0,779			
PC8	4,822	1,374	0,797			
PC9	4,941	1,540	0,843			
PC10	4,891	1,385	0,815			
PC11	4,842	1,405	0,786			
PC12	4,743	1,302	0,810			
PC13	4,693	1,419	0,837			
PC14	4,881	1,444	0,835			
PC15	4,990	1,486	0,831			
RL1	4,020	1,774	0,910	0,843	0,973	0,977
RL2	3,921	1,739	0,938			
RL3	3,901	1,703	0,913			
RL4	3,881	1,562	0,879			
RL5	4,030	1,691	0,931			
RL6	3,842	1,633	0,925			
RL7	4,040	1,682	0,918			
RL8	4,109	1,746	0,933			
FDR1	4,980	1,371	0,824	0,722	0,923	0,940
FDR2	4,970	1,492	0,845			
FDR3	5,178	1,330	0,863			
FDR4	4,931	1,337	0,862			
FDR5	5,099	1,361	0,864			
FDR6	5,010	1,316	0,839			

Based on Table 2, the highest mean for professional commitment is PC7 which is 5,069, with the statement I can relate to other professions as long as the profession is in an organization similar to my organization. The lowest mean is PC5, which is 4,703, I feel that my values and the values of the profession are very similar. The lowest standard deviation is PC4 of 1,202, which means that the auditor's perception of PC4 does not vary when compared to the perception of other indicators.

In religiosity, RL8 has the highest mean value of 4,109 which show that the auditor belief in religion is important to them. The lowest standard deviation is in RL4 with the statement that I often believe that God always accompanies my activities. This shows that the auditor's perception of the indicator does not vary. In the fraud

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detection responsibility indicator, the FDR3 value has the highest mean value of 5,178, which show that there is a clarity of the organization's official guidelines for detecting fraud. The lowest standard deviation value is in FDR6 at 1,316, which indicates that auditor perceptions on this indicator do not vary.

Common Method Bias

Common method bias testing is carried out due to the use of questionnaire as data collection method. At the procedural control stage, we compile a questionnaire with clear and easy-to-understand language. In addition, this study conducted a pilot test to ensure the feasibility of the questionnaire (validity and reliability). At the statistical control stage, we conducted a full collinearity test. The results show that all VIF values were below 3,3 thus, this study is free from common method bias problems. The results of the statistical control test are shown in Table 3.

Table 3. Statistical Control Test Results

Information	VIF
PC -> FDR	1,047
RL -> FDR	1,017

Evaluation of Measurement Models

The result of convergent validity is shown in Table 2. The loading factor values of the PC1-PC15 indicators are in the range of 0,751-0,849 with an AVE value of 0,658. Furthermore, the loading factor values of the RL1-RL8 indicators are in the range of 0,879-0,938 with an AVE value of 0,843. On the other hand, the loading factor of the FDR1-FDR6 of 0,824-0,864 with an AVE value of 0,722. The overall results show that the loading factor values of all indicators are above 0,70 with an AVE value above 0,50. On this basis, all indicators are met the convergent validity assumptions.

Table 4. Discriminant Validity

Information	Heterotrait-monotrait ratio (HTMT)
PC <-> FDR	0,637
PC <-> Gender	0,194
RL <-> FDR	0,322
RL <-> Gender	0,061
RL <-> PC	0,086

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Discriminant validity is shown in Table 4. The parameter used to measure discriminant validity is the correlation value of Heterotrait-Monotrait Ratio (HTMT). The rule of thumb of HTMT value is below 0,90 (Hair et al., 2011). The overall correlation value below 0,90, which indicates that the entire construct has met the discriminant validity aspect. Each construct captures a different phenomenon or captures a phenomenon that is not captured by other constructs.

The reliability is assessed through Cronbach's alpha and composite reliability shown in Table 2. Each Cronbach's alpha for professional commitment, religiosity, and fraud detection responsibility are 0,963; 0,978; and 0,923, respectively. The composite reliability of professional commitment, religiosity, and fraud detection responsibility are 0,966; 0,977; and 0,940, respectively. Referring to these results, all construct met the reliability requirement with Cronbach's Alpha and composite reliability values above 0,6.

Evaluation of Structural Models

After met the validity and reliability requirement, the analysis can be continued to the evaluation of the structural model. The evaluation results are shown in Table 5.

Table 5. Evaluation of Structural Model

	Original sample	T statistics (|O/STDEV|)	P-values
Gender -> FDR	-0,011	0,081	0,936
PC -> FDR	0,659	8,408	0
RL -> FDR	-0,354	4,879	0
RL x PC -> FDR	0,447	4,943	0

Referring to Table 5, professional commitment is positively associated with fraud detection responsibility with a p-value of 0,000. Religiosity is negatively associated with fraud detection responsibility with a p-value of 0,000. Religiosity also partially moderates the relationship between professional commitment and fraud detection responsibility with a p-value of 0,000.

Professional commitment and fraud detection responsibility

The results show that H1 is supported. Professional commitment is an individual's attachment to a profession. Auditors with high professional commitment tend to make more ethical decisions and have a higher responsibility to serve the

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public interest (Espinosa-Pike & Barrainkua, 2016). They will make higher efforts to achieve professional goals (Nasution & Ostermark, 2012) and tend to act according to their professional standards (Brouard et al., 2017; Ismail & Yuhanis, 2018). When there is an indication of fraud, auditors prioritize various skepticism and professional considerations in making judgments so that they are more responsible in detecting fraud.

Moreover, the respondents in this study have a long working period. As many as 38 auditors have a working period of between 11 to 15 years, and as many as 32 auditors have a working period of between 16 to 20 years. Individuals with a long working period will be better in developing their professional commitment. These individuals also have a higher effort to maintain their profession compared to employees with a short working period (Chang et al., 2015). Long working period makes a person have a higher sense of responsibility of their work (Lepisto et al., 2017). On the other hand, all respondents have attended training. Training plays an important role in increasing employee commitment (Meyer & Allen, 1991). Auditors who actively participate in training will have a high professional commitment thus they will make a higher effort to show better performance at work. This condition indicates that auditors have a higher effort to achieve professional goals, including being responsible for detecting indications of fraud.

Professional Commitment, Religiosity, and Fraud Detection Responsibility

The results of the analysis show that religiosity is related to fraud detection responsibility. However, on the other hand, religiosity is also able to moderate the relationship between professional commitment and fraud detection responsibility. This shows that religiosity is able to moderate the relationship partially. Religiosity refers to the extent to which an individual adheres to and implements the values, beliefs, and practices taught in the religion he believes in. Religiosity plays a major role in influencing individual values, beliefs, and economic choices (Lehrer, 2004; Leventis et al., 2018; Vitell, 2009). Moreover, the majority of respondents are adults aged 36 to 40 years and 34% aged 41-45 years. Previous literature states that adult will have a higher level of religiosity than adolescents (Bengtson et al., 2015).

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More religious auditors show higher professional skepticism and thus have stronger principles when working (Omer et al., 2018). When there is an indication of fraud, auditors with high professional commitment and religiosity will be normatively adhere to the principles of the profession and religious values that they believe in. Auditors will use their professional skepticism to trace and detect it. They assume that fraud is an unethical act. This further encourages the auditor's sense of responsibility to detect fraud. Therefore, it can be said that religiosity will strengthen the influence of professional commitment on the auditor's responsibility in detecting fraud.

CONCLUSION AND SUGGESTION

This study found that the higher the professional commitment, the higher the fraud detection responsibility. In addition, religiosity also partially moderates the relationship between professional commitment and fraud detection responsibility.

The results of this research support The Triangle Model of Responsibility (TMR). This theory is used to predict a person's responsibility. The theory posits that responsibility is an integration of three main components, namely identity, events, and prescriptions. Professional commitment and religiosity are positioned as identity and prescription. The integration between professional commitment and religiosity is a professional obligation. Auditors with high professional commitment and religiosity tend to have high responsibility. Therefore, the results of this study support the Triangle Model of Responsibility.

This study could be a consideration for audit board that professional commitment and religiosity play an important role in increasing the fraud detection responsibility among auditor. Therefore, the audit board could consider organize auditor training and development specifically related to audit practice.

This study could not determine the response rate. We sent the questionnaire through electronic media. There is no exact number of questionnaires sent thus, we could not determine the response rate.

Future research could utilize a qualitative study to explore the determinants of fraud detection responsibility. Such a study could provide a more detailed

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understanding of the auditor's perspective on factors that could enhance their responsibility to detect fraud.

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