



# Locus Of Control, Transformative Leadership, Self Efficacy, Professional Commitment On The Ability To Detect Fraud. Auditor's Experience As Moderating Variables

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## ABSTRACT

This research aims to investigate the influence of Locus of Control, Transformative Leadership, Self Efficacy, and Professional Commitment on the Ability to Detect Fraud with the audit experience as a moderator. The population in this research are auditors who work at Public Accounting Firms in DKI Jakarta. The sampling method used was an unknowns sample because the population size was uncertain, and the researcher could not obtain information regarding the number of accountants working at the Public Accounting Firm in DKI Jakarta. The number of respondents obtained for this research was 155 respondents. In this research, the analytical methods used are descriptive statistics, data feasibility testing, classical assumption testing, multiple linear regression analysis and hypothesis testing. Test results prove that Locus of Control (LoC) has a positive effect on the ability to detect fraud, transformational leadership and professional commitment have no effect on the ability to detect fraud. Self-efficacy has a negative effect on the ability to detect fraud. Auditor experience moderates the influence of Locus of Control and Self Efficacy on the ability to detect fraud. Auditor experience does not moderate the influence of transformative leadership and professional commitment on the ability to detect fraud.

## INTRODUCTION

The Company's financial reports are designed as the responsibility of financial management, but as previously stated the possibility of data manipulation will remain. Therefore, the company also provides internal auditor services to audit financial reports. However, internal auditors are not free from possible problems that could be detrimental to the

company. So, the public accounting profession is really needed to help with financial management tasks in order to produce clearer, more accurate and less doubtful financial reports. It is hoped that users of financial reports can be confident that the financial reports are free from material misstatements and are presented in accordance with general accounting principles (Fridati, 2005).

Investors, creditors, the capital market, and the general public will become less confident in financial reports that involve fraudulent activity. Businesses really rely on the leadership's proficiency in guiding every aspect of the company towards the accomplishment of preset objectives. It is essential for leaders to make every effort to overcome hindrances and difficulties that may impede the attainment of organisational objectives. Workers with a transformational leader will have a greater locus of control since they work in a positive atmosphere. Workers think they can do all of the tasks that have been given to them. According to King, self-efficacy is the conviction that one can overcome obstacles and achieve favourable outcomes (Sulistyowati, 2016) as well as persevere through hardships (Triana, 2017). According to Della (2017), self-efficacy also pertains to an individual's awareness of their own capabilities in carrying out certain activities, without the need to evaluate them in relation to those of others. Bandura (Rahayu, 2013) identified four key components that contribute to the formation of self-efficacy: verbal persuasion, experience of others, experience of achievement, and emotional condition.

Thus, they have the ability to influence people's behaviour because of their confidence in self-efficacy (Locus of Control). Levenson (Soleh, Burhani, & Atmasari, 2020) defines locus of control as a person's perception of the origins of the events that have occurred in his life. There are two different types of loci of control: internal and exterior loci of control. People who possess an internal locus of control, for instance, feel that they are accountable for the actions of others at work.

According to research by Iskandar and Sanusi (2011), auditors who have a higher feeling of self-efficacy than those who have a lower sense of self-efficacy make better audit judgements. When the work is simple, high self-efficacy enhances audit assessment performance. Increased performance on complicated audit assessments is not correlated with high self-efficacy. According to Rustiarini et al. (2020), self-efficacy may boost performance even on the most challenging activities for a person. Furthermore, some studies have shown a favourable correlation between other variables and professional dedication.

The professionalism of the auditors has a direct bearing on how well their task is implemented. Auditors who have great professional commitment tend to achieve better audit results (Ratih Kusumastuti, 2023). Professional commitment indicates involvement in optimizing the audit process in accordance with applicable standards. With this commitment, professional auditors will feel more comfortable in adapting to their professional organizations in carrying out their duties and they will also be better prepared to comply with norms, rules, codes of ethics and professional behavior in solving the various problems they face (Copurl, 1990). Therefore, professional commitment is the relative ability of identification (Aranya et al., 1981), dedication or outpouring of oneself in one's involvement in a profession (Bartol, 1979). Thus, this is related to strong belief in accepting the goals, professional values, readiness to make efforts and endeavors in the name of the profession, as well as a strong desire to maintain membership in the profession. Auditors are oriented towards the public interest and do not want to damage their profession and remain obedient to their responsibilities, act appropriately, avoid unethical behavior to avoid material errors in handling reports (Lord and Dezoort, 2001; Elias, 2006).

Given that auditors contact often with auditees and are a part of the organisational hierarchy, this study focuses on auditors. The exchange of bad behaviours that might lower audit quality is greatly influenced by the relationship between auditors and auditees (Wetmiller, 2022). This is particularly true of internal auditors' tendency to accept inadequate auditee explanations.

The study conducted by Yulianti Yulianti, Mohammad Wahyudin Zarkasyi, Harry Suharman, and Roebiandini Soemantri (2023) is being continued here. The study used four independent

variables (Emotional Intelligence, Internal Locus of Control, Professional Commitment, and Commitment to Ethics), one dependent variable (Ability to Detect Fraud), and one moderating variable (Reduced Audit Quality Behaviours). The author used professional commitment and locus of control (LoC) as two independent variables in this study. Because there was an unresolved study issue with prior researchers—namely, the connection between locus of control and professional commitment to the capacity to identify fraud—the researcher chose to include this variable in line with their recommendations. Thus, using auditor experience as the moderating variable, the researcher included two independent variables: transformational leadership and self-efficacy.

With a decline in audit quality acting as a moderating variable, the above background information on the effects of professional commitment, commitment to ethics, internal locus of control, and emotional intelligence on the capacity to identify fraud remains distinct from the findings of earlier studies. Thus, "The Influence of Locus of Control, Transformative Leadership, Self Efficacy, Professional Commitment on the Ability to Detect Fraud Through Auditor Experience as a Moderating Variable" is a study topic that interests scholars. For this reason, in addition to contributing to theory, the researcher's goal in doing this study is to improve audit practice by evaluating auditors' application of their skills in spotting fraud in the field and healing associated problems. According to the most recent Association of Certified Fraud Examiners (ACFE) Survey in 2022, which was published in September 2023, Indonesia ranked fourth in Asia Pacific for the number of fraud cases (fraud/corruption) in 2022. Indonesia was noted in 2022 as having There were 23 fraud instances, with a 64% corruption rate, a 28.9% abuse of governmental and corporate assets/wealth, and a 6.7% financial statement fraud rate. Survey on ACFE, 2022). According to the ACFE survey, the attitude of superiors who do not model exemplary behaviour, a lack of internal supervision, internal control that overrides, etc., as well as a lack of independent audits, management reviews, reporting mechanisms, lines of authority, appropriate personnel, and anti-fraud education for employees, are the things that weaken the control system. The survey also explained that experience determines how long it takes to detect fraud.

## LITERATURE REVIEW

Fraud is a very important topic in the world of business and finance. Various references provide different understandings of fraud, such as the American Institute of Certified Public Accountants (AICPA), the Association of Certified Fraud Examiners (ACFE) and the Securities and Exchange Commission (SEC). However, in general, fraud is a deliberate and deceptive act carried out to obtain illegitimate benefits or to harm other people, and involves violations of the law, cheating, manipulation of information, embezzlement and forgery (Dr.M.Mahsun, 2023). In the world of business and organizations, detecting and preventing fraud is very important to avoid financial loss or reputation damage.

Information asymmetry may result from interactions between principals and agents, according to agency theory (Jensen, C., & Meckling, 1976). A perspective on the contractual model between two or more parties, whereby one is referred to as the principal and the other as the agent, is known as agency theory. The agent is given decision-making authority by the principal. Another way to put it is that the principal assigns the agent certain duties to do in line with the terms of the agreed-upon work contract. Mutual agreement has governed the agent and principal's power and obligations in the employment contract. When the management acts as the agent and the owner acts as the principal, and both have a tendency to put their own interests first, agency theory takes place (Agustini and Siregar, 2020). Thus, in this instance, principals may monitor agent operations to be more cost-effective and eliminate information asymmetry issues with the use of internal and external audits. As a result, internal auditing efforts will concentrate on preventing fraud and ensuring internal control compliance (Adams, 1994). To meet goals, internal auditors need to be aware of their duties, responsibilities, and

actions in the workplace as well as what behaviours are appropriate and inappropriate (Moeller, 2016).

The six primary elements that affect the likelihood of fraud in organisations are: capability, rationalisation, opportunity, financial pressure, non-financial pressure, and ethical culture, according to Yves Dupuis (2018). The fraud hexagon theory's six components are connected to one another and have the potential to reinforce one another, increasing the likelihood of fraud. Additionally backed by Fritz Heider's 1958 attribution theory, which examines how people understand the reasons behind their actions and the events that occur in their lives. Personal abilities, which stem from an individual's inherent strengths—such as nature, character, attitude, ability, skills, and effort—can impact an individual's performance and behaviour, while an individual's talents are external influences. Factors from outside the workplace, such as stress, circumstances, challenges, or good fortune (Prasetyo, Aliyyah, Rusdiyanto, Syahrial et al., 2021; Utari, Iswoyo et al., 2021). According to Abadi et al. (2021) and Endarto, Taufiqurrahman, Indriastuty et al. (2021) external behaviour is seen to be the consequence of outside forces forcing the individual to act, while internally induced behaviour is thought to be within the personal control of the person involved. In light of this, attributes theory may also be used to determine what influences auditors' ability to spot fraud.

Scandals, fraud, and corruption have historically been shown to impede financial development, impede economic progress, and degrade institutional quality. According to the most recent Association of Certified Fraud Examiners (ACFE) Survey in 2022, which was published in September 2023, Indonesia ranked fourth in Asia Pacific for the number of fraud cases (fraud/corruption) in 2022. Indonesia was noted in 2022 as having 23 fraud instances, with a 64% corruption rate, a 28.9% abuse of governmental and corporate assets/wealth, and a 6.7% financial statement fraud rate. Survey on ACFE, 2022). Therefore, reducing fraud is crucial to boosting government accountability and transparency, and internal auditing serves as a highly dependable early detection tool for organisations (ACFE, 2019). According to the ACFE Survey (ACFE, 2019), internal auditors have a 23.4% detection rate for fraud. The capacity to identify fraud in KAPs in the DKI Jakarta Region in 2024 is investigated in this study, along with the impact of transformational leadership, self-efficacy, professional dedication, and locus of control. Experience as an auditor serves as a mitigating factor. A conceptual framework explains how the variables utilised in study relate to one another. The capacity to identify fraud (Y) with moderation, particularly the auditor's experience (Z), is the dependent variable in this study. The independent variables include locus of control (X1), transformative leadership (X2), self-efficacy (X3), and professional commitment (X4).

## METHODS

This research uses quantitative techniques that involve collecting numerical data and carrying out statistical analysis. Descriptive statistics, classical assumption testing, data feasibility testing, and hypothesis testing were all used in this research. The statistical analysis carried out is descriptive statistical analysis, meaning that statistics are used to explain or present data without any attempt to make generalizable conclusions. Validity and reliability tests are carried out to find out how precise the data is.

The classical assumption tests used are multicollinearity, heteroscedasticity and normality tests. In addition, Individual Parameter Significance Test/Partial Test (t test), Coefficient of Determination Test (R<sup>2</sup>), and Simultaneous Significance Test (f-test) were used in this research to evaluate the hypothesis. If the probability represented by sig (2-tailed) is greater than 0.05 then the hypothesis is accepted. The object of this research is auditors who work at Public Accounting Firms (KAP) in the Jakarta area, with a review of auditors who carry out audits to detect fraud. Researchers chose Jakarta as the research location because this location is easier to reach, has relatively similar socio-economic conditions, and is expected to attract more

respondents and be more generalizable in this area. In this study, researchers took samples using unknowns samples because the population size was uncertain, and researchers could not obtain information regarding the number of accountants working at the Public Accounting Firm (KAP) in DKI Jakarta.

## RESULTS

In this research, the total amount of data obtained was 157 data, of which 2 (1.3%) data were not suitable for processing. The total data suitable for processing was 155 (98.7%) samples. Next, data processing was carried out for 155 sample respondents.

**Table 1 Total Research Sample Data**

No.	Information	Amount	Percentage
1	The total amount of data obtained	157	100%
2	The amount of data is not worth processing	2	1.3%
3	The amount of data is worth processing	155	98.7%

## Descriptive Statistics Results

**Table 2 Descriptive Statistics Test Results**

Variable	N	Min	Max	Mean	Std. Dev
Locus of Control	155	28	49	41.35	3,462
Transformational leadership	155	24	40	33.59	2,545
Self Efficacy	155	24	40	33.76	2,943
Professional Commitment	155	18	30	25.76	2,147
Auditor Experience	155	31	49	41.82	3,556
Fraud Detection Ability	155	34	49	42.15	2,518

Source: data processed with SPSS 25, 2024

TableAccording to the information above, the locus of control variable (X1) has an average value of 41.35 with a standard deviation of 3,462, a minimum response of 28 and a maximum response of 49. If the average value is higher than the standard deviation, either the locus of control data distribution is homogenous or the data has tiny variances. The transformational leadership variable (X2) in the same table shows a maximum response of 40 and a lowest response of 24, with an average value of 33.59 and a standard deviation of 2,545. If the average value is higher than the standard deviation, either the transformational leadership data distribution is homogenous or has few variances. With a minimum response of 24 and a maximum response of 40, the self-efficacy variable (X3) has an average value of 33.76 and a standard deviation of 2,943. If the average value is higher than the standard deviation, either the transformational leadership data distribution is homogenous or has few variances. The professional commitment variable (X4) has a standard deviation of 2,147, an average value of 25.76, and a maximum response of 30. If the average value is higher than the standard deviation, either the transformational leadership data distribution is homogenous or has few variances. The moderating variable (Z) representing auditor experience ranges from a minimum of 31 to a maximum of 49, with an average value of 41.82 and a standard deviation of 3.556. The ability to detect fraud as the dependent variable (Y) has a minimum answer of 34 and a

maximum of 49, the average value is greater than the standard deviation, indicating that the distribution of transformational leadership data is homogeneous or the data is distributed with small deviations. The standard deviation is 2.518 and the average is 42.15. If the average value is higher than the standard deviation, either the transformational leadership data distribution is homogenous or has few variances.

### Validity Test

#### Locus of Control Variable

**Table 3 Validity Test Results For The Locus Of Control Variable**

No	Code	r-count	sig..	r-table	Note
1	X1.1	0.605	0,000	0.157	Valid
2	X1.2	0.701	0,000	0.157	Valid
3	X1.3	0.547	0,000	0.157	Valid
4	X1.4	0.611	0,000	0.157	Valid
5	X1.5	0.549	0,000	0.157	Valid
6	X1.6	0.608	0,000	0.157	Valid
7	X1.7	0.528	0,000	0.157	Valid
8	X1.8	0.534	0,000	0.157	Valid
9	X1.9	0.551	0,000	0.157	Valid
10	X1.10	0.565	0,000	0.157	Valid

Source: data processed with SPSS 25, 2024

The table shows that all statement items 1-10 of the locus of control variable have valid criteria. This can be seen from the calculation results that all rcounts > rtable (0.157). Thus, it can be concluded that each statement on the locus of control variable is reliable and suitable for use as a research instrument.

### Transformational Leadership Variables

**Table 4 validity Test Results Of Transformational Leadership Variables**

No	Code	r-count	sig..	r-table	Note
1	X2.1	0.524	0,000	0.157	Valid
2	X2.2	0.548	0,000	0.157	Valid
3	X2.3	0.562	0,000	0.157	Valid
4	X2.4	0.596	0,000	0.157	Valid
5	X2.5	0.635	0,000	0.157	Valid
6	X2.6	0.568	0,000	0.157	Valid
7	X2.7	0.551	0,000	0.157	Valid
8	X2.8	0.582	0,000	0.157	Valid

Source: data processed with SPSS 25, 2024

Table 4 shows that all statement items 1-8 of the transformational leadership variable have valid criteria. This can be seen from the calculation results that all rcounts > rtable (0.157). Thus, it can be concluded that each statement on the transformational leadership variable is reliable and suitable for use as a research instrument.

**Self Efficacy Variable****Table 5 Validity Test Results Of The Self Efficacy Variable**

No	Code	r-count	sig..	r-table	Note
1	X3.1	0.692	0,000	0.157	Valid
2	X3.2	0.644	0,000	0.157	Valid
3	X3.3	0.559	0,000	0.157	Valid
4	X3.4	0.610	0,000	0.157	Valid
5	X3.5	0.583	0,000	0.157	Valid
6	X3.6	0.698	0,000	0.157	Valid
7	X3.7	0.638	0,000	0.157	Valid
8	X3.8	0.708	0,000	0.157	Valid

Source: data processed with SPSS 25, 2024

The table above shows that all statement items 1-8 of the self-efficacy variable have valid criteria. This can be seen from the calculation results that all rcounts > rtable (0.157). Thus, it can be concluded that each statement on the self-efficacy variable is reliable and suitable for use as a research instrument.

**Professional Commitment Variable****Table 6 Validity Test Results For The Professional Commitment Variable**

No	Code	r-count	sig..	r-table	Note
1	X4.1	0.559	0,000	0.157	Valid
2	X4.2	0.620	0,000	0.157	Valid
3	X4.3	0.640	0,000	0.157	Valid
4	X4.4	0.652	0,000	0.157	Valid
5	X4.5	0.695	0,000	0.157	Valid
6	X4.6	0.580	0,000	0.157	Valid

Source: data processed with SPSS 25, 2024

Table 6 shows that all statement items 1-6 of the professional commitment variable have valid criteria. This can be seen from the calculation results that all rcounts > rtable (0.157). Thus, it can be concluded that each statement on the professional commitment variable is reliable and suitable for use as a research instrument.

**Auditor Experience Variable****Table 7 validity Test Results For Auditor Experience Variables**

No	Code	r-count	sig..	r-table	Note
1	Z1.1	0.591	0,000	0.157	Valid
2	Z1.2	0.624	0,000	0.157	Valid
3	Z1.3	0.616	0,000	0.157	Valid
4	Z1.4	0.549	0,000	0.157	Valid
5	Z1.5	0.710	0,000	0.157	Valid
6	Z1.6	0.605	0,000	0.157	Valid
7	Z1.7	0.613	0,000	0.157	Valid
8	Z1.8	0.608	0,000	0.157	Valid
9	Z1.9	0.551	0,000	0.157	Valid
10	Z1.10	0.676	0,000	0.157	Valid

Source: data processed with SPSS 25, 2024

Table 7 shows that all statement items 1-10 of the auditor's experience variable have valid criteria. This can be seen from the calculation results that all rcounts > rtable (0.157). Thus, it can be concluded that each statement on the auditor's experience variable is reliable and suitable for use as a research instrument.

### Fraud Detection Ability Variable

**Table 8 Variable Validity Test Results Ability To Detect Fraud**

No	Code	r-count	sig..	r-table	Note
1	Y1.1	0.395	0,000	0.157	Valid
2	Y1.2	0.400	0,000	0.157	Valid
3	Y1.3	0.555	0,000	0.157	Valid
4	Y1.4	0.434	0,000	0.157	Valid
5	Y1.5	0.483	0,000	0.157	Valid
6	Y1.6	0.413	0,000	0.157	Valid
7	Y1.7	0.567	0,000	0.157	Valid
8	Y1.8	0.483	0,000	0.157	Valid
9	Y1.9	0.607	0,000	0.157	Valid
10	Y1.10	0.478	0,000	0.157	Valid

Source: data processed with SPSS 25, 2024

The table above shows that all statement items 1-10 of the variable ability to detect fraud have valid criteria. This can be seen from the calculation results that all rcounts > rtable (0.157). Thus, it can be concluded that each statement on the variable ability to detect fraud is reliable and suitable for use as a research instrument.

### Reliability Test

**Table 9 Reliability Test Results**

No	Variable	Cronbach's Alpha	Condition	Decision
1	Locus of Control	0.780	0.60	Reliable
2	Transformational leadership	0.702	0.60	Reliable
3	Self Efficacy	0.793	0.60	Reliable
4	Professional Commitment	0.688	0.60	Reliable
5	Auditor Experience	0.816	0.60	Reliable
6	Ability to Detect Fraud	0.635	0.60	Reliable

Source: Data Processing Results with SPSS v.25, 2024

The locus of control variable (0.780), transformational leadership (0.702), self-efficacy (0.793), professional dedication (0.688), auditor experience (0.816), and capacity to identify fraud (0.635) all have Cronbach's Alpha values shown in the above table. Therefore, because the statements in this questionnaire have a Cronbach's Alpha value more than 0.60, it may be said that they are dependable. This indicates that every statement item utilised will be able to provide consistent data, resulting in an answer that will be essentially the same if the statement is submitted again.



**Normality Test****Table 10 Normality Test**

Normality	Obs.	Prob	Decision
Kolmogorov-Smirnov	155	0.200	Normally Distributed

**Multicollinearity Test****Table 11 Multicollinearity Test**

Variable	Tolerance	VIF	Decision
Locus of Control	0.657	1,522	There is no multicollinearity
Transformational leadership	0.751	1,331	There is no multicollinearity
Self Efficacy	0.785	1,275	There is no multicollinearity
Professional Commitment	0.622	1,608	There is no multicollinearity
Auditor Experience	0.732	1,366	There is no multicollinearity

**Heteroscedasticity Test****Table 12 Heteroscedasticity Test**

Variable	Sig.	Decision
Locus of Control	0.634	Heteroscedasticity does not occur
Transformational leadership	0.554	Heteroscedasticity does not occur
Self Efficacy	0.569	Heteroscedasticity does not occur
Professional Commitment	0.893	Heteroscedasticity does not occur
Auditor Experience	0.128	Heteroscedasticity does not occur

**Coefficient Of Determination****Table 13 Coefficient Of Determination**

Model	R	R Square	Adjusted R Square
Moderated Regression Analysis (MRA)	0.809	0.655	0.363

**F Statistical Test (Simultaneous f Test)****Table 14 f Test Statistics**

Model	F Statistics	Sig. (F Statistics)
Moderated Regression Analysis (MRA)	34,607	0,000

**Hypothesis Testing Results (Partial t Test)****Table 15 Moderation Regression Test Results**

Variable	Coefficients B	Std. Error	t	Sig.
(Constant)	26,675	2,558	10,429	,000
Locus of Control	1,018	,466	2,187	,030
Transformational leadership	-.354	,502	-.705	,482
Self Efficacy	-.979	,410	-2,391	,018
Professional Commitment	.104	,572	,182	,856
Moderation 1	-.023	.011	-2,000	,047
Moderation 2	.012	.012	,996	,321
Moderation 3	.026	,010	2,583	,011
Moderation 4	,001	.014	,098	,922

Based on the table of moderation regression test results above, the following equation can be formulated:

$$Y = 26.675 + 1.018$$

Based on the moderation equation above, the cost values and regression coefficients for each variable and the interaction between the independent variable and the moderation variable are obtained as follows:

1. The constant value is 26.675, meaning that if the independent variable increases by 1 unit while the other variables are considered constant, then the fraud detection ability variable will increase by 26.675.
2. Regression coefficient value Locus of Control = 1.018, meaning that if the locus of control variable increases by 1 unit while other variables are considered constant, then the fraud detection ability variable will increase by 1.018.
3. Transformational Leadership regression coefficient value = -0.354, meaning that if the transformational leadership variable increases by 1 unit while other variables are considered constant, then the fraud detection ability variable will decrease by 0.354.
4. Regression coefficient value Self Efficacy = -0.979, meaning that if the self-efficacy variable increases by 1 unit while other variables are considered constant, then the fraud detection ability variable will decrease by 0.979.
5. Professional Commitment regression coefficient value = 0.104, meaning that if the professional commitment variable increases by 1 unit while other variables are considered constant, then the fraud detection ability variable will increase by 0.104.
6. Regression coefficient value Locus of control which is moderated by auditor experience = -0.203. This means that if the locus of control variable which is moderated by the auditor's experience increases by 1 unit while the other variables are considered constant, then the fraud detection ability variable will decrease by 0.203.
7. Transformational Leadership regression coefficient value moderated by auditor experience = 0.012, meaning that if the transformational leadership variable moderated by auditor experience increases by 1 unit while other variables are considered constant, then the variable ability to detect fraud will increase by 0.012.
8. Regression coefficient value Self Efficacy which is moderated by auditor experience = 0.026, meaning that if the self efficacy variable which is moderated by auditor experience increases by 1 unit while other variables are considered constant, then the variable ability to detect fraud will increase by 0.026.
9. Professional Commitment regression coefficient value moderated by auditor experience = 0.001, meaning that if the professional commitment variable moderated by auditor experience increases by 1 unit while other variables are considered constant, then the variable ability to detect fraud will increase by 0.001.

## DISCUSSION

Based on the results of the analysis carried out, there are several things that can be taken from this research, including the following:

1. Locus of Control(LoC) has a positive effect on the ability to detect fraud. Auditors with an internal LoC tend to believe that they have control and influence over the outcomes they experience and perceive themselves as agents who are responsible for their decisions and actions so as to develop critical thinking and analytical skills that are important in detecting fraud.
2. Transformational leadership has no effect on the ability to detect fraud. Transformational leadership is known for its focus on developing vision and motivating subordinates but the ability to detect fraud has more to do with analytical skills, sensitivity to changes in behavior, and understanding of underlying business processes.
3. Self-efficacy negatively affects the ability to detect fraud. Auditors with low self-efficacy have a sense of inferiority regarding their abilities and thus are unsure in their ability to understand and interpret information correctly
4. Professional commitment does not affect the ability to detect fraud. Professional commitment relates to compliance with ethical principles and integrity in carrying out audit duties but does not teach or improve the practical skills needed to detect fraud.
5. Auditor experience moderates the influence of Locus of Control on the ability to detect fraud by strengthening the influence between LoC and the ability to detect fraud. Auditors who have more experience tend to have broader skills and knowledge in identifying signs of fraud. an auditor has an internal/external tendency to control the situation, experience can help them overcome obstacles that may arise.
6. Auditor experience does not moderate the influence of transformative leadership on the ability to detect fraud and weakens the influence of transformative leadership on the ability to detect fraud. Transformative leadership places more emphasis on vision and motivation than on the development of practical skills. Auditor experience does not moderate because transformative leadership does not directly improve specific skills in detecting fraud.
7. Auditor experience moderates the influence of self-efficacy on the ability to detect fraud and strengthens the influence of self-efficacy on the ability to detect. Experienced auditors tend to have broader skills and knowledge in detecting fraud. Experience can increase confidence in recognizing and handling suspicious situations, thereby strengthening the influence of self-efficacy in detecting fraud.
8. The auditor's experience does not moderate the influence of professional commitment on the ability to detect fraud and instead weakens the influence of professional commitment on the ability to detect fraud. Professional commitment tends to be related more to fidelity to ethical principles and professional standards than to practical experience.

## CONCLUSION

The capacity to identify fraud is positively impacted by locus of control, but transformational leadership and professional commitment have no influence on fraud detection abilities, according to the data and discussion above. Detecting fraud is negatively impacted by self-efficacy. The impact of locus of control and self-efficacy on the capacity to spot fraud is mitigated by auditor experience. The impact of revolutionary leadership and professional devotion on the capacity to identify fraud is not mitigated by auditor experience.

## SUGGESTION

In this research, there were several limitations in the process of completing it, so it would be even better if they were addressed in the next research. The limitations in this research include; (1) This research does not consider all relevant factors that can influence the relationship between transformational leadership and the ability to detect fraud. For example, contextual factors such as organizational culture or individual characteristics may also play an important role. (2) Measures of transformational leadership and ability to detect fraud may not fully capture the complexity of the concept. The use of inaccurate or incomplete measurement methods may produce biased or inaccurate results, (3) The findings from this study cannot be directly applied to other contexts or populations due to differences in sample characteristics or work environments.

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