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Auditor's Performance in Detecting Fraud

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Abstract
This study's primary objective is to explain the influence of professional skepticism, information technology, and personal factors such as goal orientation, self-efficacy, and professional commitment on auditor performance, as mediated by the ability to detect deception. The responses of 203 external auditors employed by BPK Representative offices in the South, West, Central, Southeast, North, and Gorontalo were gathered and analyzed by researchers. The findings of this study indicate that professional skepticism, information technology, goal orientation, self-efficacy, and professional commitment have a positive and statistically significant impact on the ability to detect fraud. In addition, the findings indicate that professional skepticism, information technology, goal orientation, and self-efficacy positively and significant impact auditor performance. However, professional dedication does not influence the performance of auditors. In addition, additional findings suggest that the ability to detect deception mediates the relationship between professional skepticism, information technology, goal orientation, self-efficacy, professional commitment, and auditor performance. This study's findings can contribute to developing a theoretical foundation in auditing, specifically auditor performance in detecting deception. Future research is anticipated to increase the number of samples and broaden its scope to include multiple provinces or even the entirety of Indonesia.
Keywords: *professional skepticism, information technology, personal factors, fraud detection capability, auditor performance*

1. Introduction

State that various audit failings in the 21st century have raised many concerns about the extent of ethical behavior practiced by accounting and auditing firms (Williams & Elson, 2010) and (Hegazy et al., 2017). Following the escalation of scandalous events, the auditor's conduct came to light (Baldacchino et al., 2016). Studies indicate that poor auditor performance and carelessness imperil audit quality. Auditing Standard (SAS) No. 99 stipulates that external auditors can provide "reasonable assurance" (AICPA, 2002), but in actuality, not all auditors are capable of carrying out this duty (DeZoort & Harrison, 2018). According to global financial studies, external auditors can detect only 4% of corporate misconduct (Acfe, 2020). Contrary to the prevalence of fraud, low detection rates exist (DeZoort & Harrison, 2018).

In the 2011 incident in Indonesia, precisely in Manado, North Sulawesi, the KPK arrested two BPK auditors. They received a 600 million yen gratuity as a gift from the mayor of Tokyo. They were giving this money so that the audit results for two local government financial reports (LKPD) Tomohon state reasonable with exception (WDP). Then there was a case of alleged bribery involving the audit of financial reports for the 2020 Fiscal Year at the PUTR Office of the Provincial Government (Pemprov) of South Sulawesi. The KPK apprehended four Financial Auditor (BPK) Representatives of South Sulawesi (Sulsel) Agency employees. They received a bribe of Rp 2.8 billion to manipulate the results of an audit that revealed the budget ceilings of multiple projects had been inflated.

This demonstrates that the BPK auditors' performance needs to be improved; subpar, and may not be optimal in addressing existing irregularities. Therefore, the performance of BPK auditors must be regarded as crucial. Specifically, the auditor's capacity to detect deception in local government financial reports (LKPD) must be enhanced by identifying and fortifying it is influencing factors. Professional skepticism, information technology,

and personal factors (goal orientation, self-efficacy, and professional commitment) are crucial determinants of auditor performance concerning fraud detection.

Sanusi et al. (2018) examined the effect of goal orientation and self-efficacy on auditory performance alone in a previous study. This study added professional skepticism, information technology, and professional commitment as exogenous variables, as well as the capacity to detect misconduct as mediating variables. This study will examine the relationship between external and internal factors and the auditor's performance in detecting fraud. The researcher intends to determine whether auditors with professional skepticism, information technology, goal orientation, self-efficacy, and professional commitment are able to detect deception so that it can influence auditor performance.

Fullerton and Durtschi (2004) demonstrate that auditors with a high level of skepticism will enhance their detection abilities by searching for additional information when confronted with fraud symptoms. Allo et al. (2018) found that the application of information technology (including the auditor's knowledge and abilities in the field of information technology (skill and knowledge), system usage, and perceived usefulness) has a positive and statistically significant effect on the auditor's performance. Prior research indicates that, in the context of auditing, auditors with a high goal orientation (learning and performance approach) will receive high audit ratings (Sanusi et al., 2018). In addition to goal orientation, audit judgment performance is also motivated by goal orientation (Iskandar et al., 2012; Mohd-Sanusi & Mohd-Iskandar, 2007; Nasution & Ostermark, 2012; Sanusi et al., 2018). Iskandar and Sanusi (2011) found that auditors with a high sense of self-efficacy make superior audit judgments than auditors with a low sense of self-efficacy. High self-efficacy improves audit evaluation performance when the duties are straightforward. High self-efficacy does not improve audit assessment performance for complex tasks. Rustiarini et al. (2020) confirmed that Self Efficacy could boost individual performance in even the most difficult tasks. In addition, a number of researchers have discovered a positive relationship between professional commitment and rule compliance (Jeffrey et al., 1996), whistleblowing (Meutia et al., 2018; Taylor & Curtis, 2010), and audit judgment (Nasution & Ostermark, 2012).In contrast, other studies (Kaplan & Whitecotton, 2001; Lord & DeZoort, 2001; Shaub et al., 1993; Yetmar & Eastman, 2000) have failed to identify this effect.

Although empirical research on auditor performance in detecting fraud has been conducted in numerous studies in the past, research on auditor performance from the perspective of auditor behavior at the Supreme Audit Agency (BPK), particularly in South, West, Central, Southeast, North Sulawesi, and Gorontalo, is still relatively limited. In the past five years, a rarity. Previous research employed experimental methodologies with Malaysian small and medium audit firms as participants. Using a Google form questionnaire, the representative office of the Supreme Audit Agency (BPK) in the Sulawesi region collected data directly from the population. In the future, it is hoped that the Financial Supervisory Agency (BPK RI) Representatives of South, West, Central, Southeast, North, and Gorontalo Sulawesi will find the results of this study useful as a material for consideration in improving the quality and quality of auditors in order to reduce the level of fraud that occurs in the government sector and maximize its role as the government's external auditor. In addition, it is anticipated that this research will serve as a resource for future research as a contribution to the advancement of accounting science, particularly in the field of government external auditors.

2. Literature Review and Hypothesis Development

Professional skepticism of the ability to detect fraud and auditor performance

Based on the cognitive dissonance theory (Hadi & Hardiyati 2014) says that this theory helps explain how the auditor's skepticism if cognitive dissonance occurs in him when detecting fraud will affect his performance. A high level of auditor trust in clients will reduce the level of professional skepticism. Conversely, a low level of

auditor trust in clients will increase the level of professional skepticism. The better the level of professional skepticism of the auditor, the better the performance of the auditor in detecting fraud so that it will improve the performance of the auditor. The results of previous research conducted by Nasution & Fitriany (2012) based on the Accounting and Auditing Enforcement Release stated that one of the causes of auditor failure in detecting fraud is the low level of professional skepticism possessed by auditors. Fullerton & Durtschi's research (2004) proves in his research that auditors with high skepticism will improve their detection abilities by developing a search for additional information when faced with symptoms of fraud. Fullerton & Durtschi's research (2004) is supported by research (Arifuddin et al., 2020; Endraningtyas & Dewi, 2017) which finds that high auditor skepticism has a positive effect on the auditor's ability to detect fraud. The hypothesis can be formulated as follows.

H_{1a}: Professional skepticism has a positive effect on the ability to detect fraud

H_{1b}: Professional skepticism has a positive effect on auditor performance

H_{1C}: The ability to detect fraud mediates the effect of professional skepticism on auditor performance

Information technology on the ability to detect fraud and auditor performance

Based on the Technology to Performance Chain (TPC) Model, technology has an effect on auditor performance. The Technology to Performance Chain (TPC) model explains how technology has an effect on individual performance. When the auditor detects fraud and uses technology simultaneously, the auditor will deepen the examination so that the performance of an auditor increases. Previous research on auditor performance through fraud detection conducted by Bahtiar et al. (2017) examined the effect of information technology on fraud detection abilities. The results of his research found the effect of information technology on the fraud detection abilities of banking internal auditors in Jakarta. Research by Susanto et al. (2019) proved the effect of auditor competence using digital forensic technology on the level of fraud detection. Digital forensic support provides support to BPK auditors to improve fraud detection. Research by Halbouni et al. (2016) tested the effect of information technology on fraud prevention and detection in the United Arab Emirates. The results of the study show the role of information technology in fraud prevention and detection. The hypothesis can be formulated as follows:

H_{2a}: Information technology has a positive effect on the ability to detect fraud

H_{2b}: Information technology has a positive effect on auditor performance

H_{2c}: The ability to detect fraud mediates the effect of information technology on auditor performance

Orientation of objectives towards the ability to detect fraud and auditor performance

Social Cognitive Theory explains that goal orientation is a personality trait that can positively influence the performance of challenging tasks (Bandura, 1986). Individuals with high goal orientation are motivated to perform tasks in order to develop competence (Dweck & Leggett, 1988). In the context of an audit, an auditor who has a high goal orientation will be motivated to carry out his duties, in this case, his ability to detect fraud so that it can affect his performance. This is supported by previous research, which says a high goal orientation (learning and performance approach) will indicate a high audit rating (Sanusi et al., 2018). The hypothesis can be formulated as follows:

H_{3a} : Goal orientation has a positive effect on the ability to detect fraud

H_{3b} : Goal orientation has a positive effect on auditor performance

H_{3c} : The ability to detect fraud mediates the effect of information technology on auditor performance

Self efficacy on the ability to detect fraud and auditor performance

The social cognitive theory popularized by Bandura (1986) explains that humans have the cognitive ability to become active information processors. Personal beliefs emerge about their ability to perform tasks. For auditors who have high self-efficacy in completing their duties, the opportunity to reveal fraud is also higher so that it

can affect their performance. This is supported by previous research conducted by Wijayanti et al. (2014) said that a person's high self-efficacy will lead to less self-doubt about that person's ability and tend not to give up and overcome every challenge with greater effort. Research (Gist & Mitchell, 1992; Wood et al., 2000) says individuals with high self-efficacy are able to cope and survive and will test and revise their strategies. In addition, Iskandar and Sanusi's research (2011) also said that self-efficacy has a significant impact on audit judgment. The hypothesis can be formulated as follows:

H_{4a} : self-efficacy has a positive effect on the ability to detect fraud

H_{4b} : self-efficacy has a positive effect on auditor performance

H_{4c} : The ability to detect fraud mediates the effect of self-efficacy on auditor performance

Professional commitment to the ability to detect fraud and auditor performance

Based on a social cognitive theory that explains that people have certain cognitive abilities that enable them to become active information processors (Bandura, 1986). In the context of an audit, an auditor who has a professional commitment has the cognitive ability to be an active information processor in completing his duties. The auditor will use the information he has regarding his profession and duties as an auditor to be more professional in carrying out his work, in this case, the detection of fraud, which will affect his performance. The results of previous research conducted by Simanjuntak et al. (2015) provide evidence that professionalism affects the auditor's ability to detect fraud. Research conducted by Karamoy et al. (2015) shows that detecting fraud will be influenced by the professionalism of an auditor. The hypothesis can be formulated as follows:

H_{5a} : Professional Commitment has a positive effect on the ability to detect fraud

H_{5b} : Professional Commitment has a positive effect on auditor performance

H_{5c} : The ability to detect fraud mediates the effect of Professional Commitment on auditor performance

3. Research Methodology

The population in this study consisted of all auditors for the Financial Audit Agency (BPK) Representative Offices of South Sulawesi, West Sulawesi, Central Sulawesi, Southeast Sulawesi, North Sulawesi, and Gorontalo. The research period is between 2022-2023. Data was collected using a survey method, namely choosing non-probability sampling with saturated sampling (census), which is a technique where all members are used as samples. The number of samples used in this study was 375 external auditors (saturated sampling method). However, the limitations of researchers in meeting the auditors were due to the busyness of the auditors in carrying out their duties, so only 203 respondents' answers could be processed further. The data was then analyzed using SEM (Structural Equation Modeling). SEM is a multivariate statistical technique that allows simultaneous and simultaneous testing of a series of causality relationships between variables so as to provide statistical efficiency. Each exogenous and endogenous variable can be a latent variable or an unobservable construct that can be measured directly in the research process (Hair et al., 1998). The structural equation modeling (SEM) from the AMOS statistical software package was used in the model and hypothesis testing. The AMOS causal model represents a structural measure of the problem used to analyze and test the hypothetical model. The steps taken in SEM testing are described as follows:

1. Development of a theoretical model

2. Development of a flowchart (path diagram)

3. Convert flowcharts into structural equations and measurement models

4. Selecting the input matrix and model estimation

5. Possible identification problems

6. Evaluation of goodness of fit criteria (Table 1)

Table 1. Criteria Goodness of Fit Index

4. Empirical Results

Goodness of Fit Index	Cut-off Value
X2 Chi-Square	Expected
Significaned Probability	≥ 0.05
RMSEA	≤ 0.08
GFI	≥ 0.90
AGFI	≥ 0.90
CMIN/DF	≥ 2.00
TLI	≥ 0.95
CFI	≥ 0.95

4.1 Descriptive statistics

The characteristics of the respondents in this study are shown in Table 2. As shown in Table 2, the proportion of male respondents was more dominant than female respondents. The percentage of male respondents was around 61.7 percent, while female respondents were around 38.3 percent. This shows that the number of male auditors is more needed in various types of work that require a very high level of accuracy. In terms of education level, the percentage of respondents with a bachelor's level was 82.9 percent, while external auditors with a master's level of education were only 17.1 percent.

In terms of age, most of the respondents surveyed were between 36-40 years old (27.5%). Then followed by respondents in the age group of 31-35 years (35.2%), the rest in the age group less than 30 years (30.6%), and the age group above 40 years (6.7%). In terms of area BPK representative office, BPK South Sulawesi Representative (30.7%), West Sulawesi Representative BPK (8.8%), Central Sulawesi Representative BPK (13.2%), Southeast Sulawesi Representative BPK (21.1%)), North Sulawesi Representative BPK (20.3%), and Gorontalo Representative BPK (5.9%). For the percentage of positions, first expert examiners (52.4%), junior expert examiners (42.7%), and intermediate expert examiners (2.4%).

Table 2. Respondent Characteristics

No.	Characteristics	Criteria	Responden	
			F	**%**
1.	**Gender**	Male	125	61,7
		Female	78	38,3
		Total	**203**	**100**
2.	**Education**	Bachelor Degree (S1)	168	82,9
		Magister (S2)	35	17,1
		Total	**203**	**100**
3.	**Age**	< 30 years old	62	30,6
		31 – 35 years old	71	35,2

		36 – 40 years old	56	27,5
		> 40 years old	14	6,7
		Total	**203**	**100**
4.	**Supreme Audit Authority**	Supreme Audit Authority Representative of South Sulawesi	62	30,7
		Supreme Audit Authority Representative of West Sulawesi	18	8,8
		Supreme Audit Authority Representative of Central Sulawesi	27	13,2
		Supreme Audit Authority Representative of Southeast Sulawesi	43	21,1
		Supreme Audit Authority Representative of North Sulawesi	41	20,3
		Supreme Audit Authority Representative of Gorontalo	12	5,9
		Total	**203**	**100**
5.	**Department**	Primary Examiner	106	52,2
		Junior Member Examiner	92	45,3
		Associate Member Examiner	5	2,4
		Total	**203**	**100**

Source: Results of Data Processing, 2023

4.2 Full Research Model Testing

The structural equation model developed in this study shows that of the eight cut-off values, only the GFI and AGFI values have a marginal model with respective values of 0.821 and 0.802. These values should be greater than or equal to 0.90. Meanwhile, the other six values have obtained a good model. In empirical research, a researcher is not required to fulfill all the goodness of fit criteria (Hair Jr. et al., 2019). However, this decision must be based on the criteria of goodness of fit, namely Absolute fit indices, Incremental fit indices, and Parsimony fit indices are represented (Junaidi, 2021).

In this case, the Absolute fit indices value has been represented by X2 Chi–Square and the RMSEA value, which has received the fit model, then the Incremental fit indices value has been represented by the CFI and TLI values which have received the fit model, and the Parsimony fit indices value has also been represented by the CMIN/DF which has got a fit model. So it can be concluded that comprehensively the model is acceptable or in accordance with the data submitted. (Table 3).

Table 3. Criteria Evaluation of the Model

Goodness of fit index	Cut - off Value	Model Results
X^2 Chi - Square	Expected	1428.131
Probability	≥ 0.05	0.568

CMIN/DF	≤ 2.00	0.993
RMSEA	≤ 0.08	0.000
GFI	≥ 0.90	0.821
AGFI	≥ 0.90	0.802
TLI	≥ 0.95	1.002
CFI	≥ 0.95	1.000

Source: Results of Data Processing, 2023

Furthermore, in terms of causality and hypothesis testing. In direct testing of professional skepticism about the ability to detect fraud, a significant value is obtained of 0.010 and a critical ratio of 2.565 because the significant value is <0.05 and CR > 1.960, so there is a significant direct effect between professional skepticism on the ability to detect fraud so that hypothesis 1a is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the attitude of professional skepticism, the better the auditor's ability to detect fraud.

Testing the direct effect of information technology on the ability to detect fraud obtained a significant value below 0.05 and a critical ratio of 3.422. Because the significant value is <0.05 and CR > 1.960, then there is a significant direct effect between information technology on the ability to detect fraud, so hypothesis 2a is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. This condition explains that the higher the use of information technology, the greater the auditor's ability to detect fraud.

Testing the direct effect of goal orientation on the ability to detect fraud, a significant value of 0.004 is obtained, and a critical ratio of 2.877. Because the significant value is <0.05 and CR > 1.960, there is a significant direct effect between goal orientation on the ability to detect fraud, so hypothesis 3a is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the objective orientation of the auditor will increase the auditor's ability to detect fraud.

Testing the direct effect of self-efficacy on the ability to detect fraud obtained a significant value of 0.013 and a critical ratio of 2.478. Because the significant value is <0.05 and CR > 1.960, then there is a significant direct effect between self-efficacy on the ability to detect fraud, so hypothesis 4a is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the auditor's self-efficacy, will increase the auditor's ability to detect fraud.

Testing the direct effect of professional commitment on the ability to detect fraud obtained a significant value of 0.014 and a critical ratio of 2.457. Because the significant value is <0.05 and CR > 1.960, then there is a significant direct effect between professional commitment on the ability to detect fraud, so hypothesis 5a is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the professional commitment of the auditor will increase the auditor's ability to detect fraud.

Direct testing of professional skepticism on auditor performance obtained a significant value of 0.043 and a critical ratio of 2.020 because a significant value <0.05 and CR > 1.960, there is a significant direct effect between professional skepticism on auditor performance, so that hypothesis 1b is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the attitude of professional skepticism, the auditor's performance will improve.

Testing the direct effect of information technology on auditor performance, a significant value of 0.030 is obtained and a critical ratio of 2.176; because a significant value is <0.05 and CR >1.960, there is a significant direct effect between information technology on auditor performance so that hypothesis 2b is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. This

condition explains that the higher the use of information technology, the auditor's performance will improve.

Testing the direct influence of goal orientation on auditor performance, a significant value of 0.032 is obtained, and a critical ratio of 2.147. Because a significant value <0.05 and CR >1.960, there is a significant direct effect between goal orientation on auditor performance, so that hypothesis 3b is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the goal orientation will result in the higher the auditor's performance.

Testing the direct effect of self-efficacy on auditor performance, a significant value of 0.004 is obtained, and a critical ratio of 2.854. Because a significant value is <0.05 and CR >1.960, there is a significant direct effect between self-efficacy on auditor performance, so that hypothesis 4b is accepted. Considering that the critical ratio is positive, it indicates that the relationship between the two is positive. That is, the higher the self-efficacy will result in the higher the auditor's performance.

Testing the direct effect of professional commitment on auditor performance, a significant value of 0.040 is obtained, and a critical ratio of -2.0255. Because the significant value is <0.05 and CR <1.960, there is an insignificant effect between professional commitment on auditor performance, so hypothesis 5b is rejected. That is, the higher the professional commitment of the auditor will not have an impact on improving the auditor's performance. (Table 4)

Table 4. Evaluation of the Full Model Test Loading Factor

Exogenous Variables	Endogenous Variables	Estimation	Critcal Ratio	Sig
Professional Skepticism	Ability to detect fraud	0.247	2.565	0.010
Information Technology	Ability to detect fraud	0.241	3.422	***
Goal Orientation	Ability to detect fraud	0.255	2.877	0.004
Self efficacy	Ability to detect fraud	0.171	2.478	0.013
Professional Commitment	Ability to detect fraud	0.181	2.457	0.014
Professional Skepticism	Auditor Performance	0.197	2.020	0.043
Information Technology	Auditor Performance	0.158	2.176	0.030
Goal Orientation	Auditor Performance	0.195	2.147	0.032
Self efficacy	Auditor Performance	0.204	2.852	0.004
Professional Commitment	Auditor Performance	-0.152	-2.055	0.040

Source: Processed data results (2023)

Note: *) significant level < 0.05 (5%)

*) CR > 1,960

Then, the intervening or mediating variable is the capacity to detect deception; this variable is considered to play a crucial role in mediating the relationships between other variables.

A value of 0.002 is obtained for the indirect effect of professional skepticism on auditor performance by contemplating the effect of the ability to detect fraud because the value of the indirect effect is less than 0.05, indicating a positive influence; therefore, hypothesis 1c is accepted. This explains that the auditor's performance

will be enhanced if professional skepticism is coupled with the ability to detect deception.

The value of the indirect effect is less than 0.05, indicating a positive influence, so hypothesis 2c is accepted. This explains that the presence of information technology will enhance the auditor's performance if coupled with the capacity to detect fraud.

The indirect effect of goal orientation on auditor performance by considering the effect of the ability to detect fraud is derived by a value of 0.006 for the indirect effect, as the value of the indirect effect 0.05 indicates a positive influence, thus accepting hypothesis 3c. This explains that the auditor's performance will be enhanced if goal orientation is coupled with the ability to detect deception.

The indirect effect of self-efficacy on auditor performance by contemplating the effect of the ability to detect fraud is obtained by a value of 0.003 for the indirect effect since the value of the indirect effect is less than 0.05, indicating a positive influence. Therefore, hypothesis 4c is accepted. This explains that the auditor's performance will be enhanced if self-efficacy is accompanied by the ability to detect deception.

The indirect effect of professional commitment on auditor performance by considering the effect of the capacity to detect fraud is 0.032 because the value of the indirect effect is less than 0.05, indicating a positive influence; therefore, hypothesis 5c is accepted. This also explains why the auditor's performance will improve if professional commitment is coupled with the ability to detect deception. (Table 5)

Table 5. Indirect effect variable value

Exogenous Variables	**Intervening Variables**	**Endogenous Variables**	***Indirect Effect***
Professional Skepticism	Ability to detect fraud	Auditor Performance	0.002
Information Technology	Ability to detect fraud	Auditor Performance	0.005
Goal Orientation	Ability to detect fraud	Auditor Performance	0.006
Self efficacy	Ability to detect fraud	Auditor Performance	0.003
Professional Commitment	Ability to detect fraud	Auditor Performance	0.032

Source : data is processed (2023)

Note : *) inderect effect < 0.05 (5%)

5. Conclusion

This study seeks to examine and analyze how professional skepticism, information technology, goal orientation, self-efficacy, and professional commitment influence auditor performance, which is mediated by the ability to detect fraud. This study's findings can be summed up as follows, based on the outcomes of its data analysis and hypothesis testing.

Professional skepticism has a significant and positive impact on the ability to detect deception and auditor performance. Then, the function of professional skepticism on auditor performance is mediated by the capability to detect fraud. The skepticism of the auditor is typically characterized by a greater and more significant desire to increase the search for information related to fraud symptoms, a critical attitude of the auditor who always questions evidence and always evaluates audit evidence, high accuracy, and thoroughness in evaluating audit evidence, a lack of immediate satisfaction with the evidence obtained, and self-confidence or self-confidence.

Information technology has a significant and positive impact on the ability to detect deception and auditor performance. The ability to detect fraud then mediates the relationship between information technology and auditor performance. By expanding the scope of transactions tested, providing timely evidence, integrating continuity equations, and analyzing complex audit processes by incorporating artificial intelligence into logical

and organized audits, information technology can improve the quality of audit evidence provided to auditors.

Positive and significant effects of goal orientation on the ability to detect fraud and auditor performance. The ability to detect deception mediates the relationship between auditor performance and goal orientation. Auditors with a high goal orientation demonstrate superior audit appraisal performance compared to those with a low goal orientation. Auditors with a strong goal orientation will be motivated to perform their duties, which in this case involves detecting fraud.

Self-efficacy has a positive and substantial impact on the ability to detect deception and auditor performance. The ability to detect deception mediates the relationship between auditor performance and goal orientation. Auditors who have a high level of self-efficacy are able to carry out their responsibilities as auditors and exert the greatest amount of effort in performing their duties.

Professional dedication has a positive and substantial impact on the ability to detect fraud but has no influence on auditor performance. The detection of fraud mediates the relationship between professional commitment and auditor performance. Auditors with a strong commitment to their vocation are more concerned with adhering to regulations.

This research has two contributions. External government in the future. Second, this research can be used as a resource for future accounting studies as a contribution to the advancement of accounting knowledge, particularly in the field of government external auditors.

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