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The Effect of Professional Skepticism, Independence and Auditor Ethics on Fraud Prevention by Moderating Audit Quality (Study at Public Accountant Firm Jojo Sunarjo and Partners)

Hary Aprianto[1*], Basyiruddin Nur[2], Karsam[3]
[1]Institut Bisnis dan Komunikasi Swadaya, Jakarta, Indonesia, haryaprianto001@gmail.com
[2]Institut Bisnis dan Komunikasi Swadaya, Jakarta, Indonesia, basyiruddinnur@yahoo.com
[3]Institut Bisnis dan Komunikasi Swadaya, Jakarta, Indonesia, Karsam@swins.ac.id

*Corresponding Author: haryaprianto001@gmail.com[1]

Abstract: The purpose of this research is to determine the influence of Professional Skepticism, Independence, and Auditor Ethics on Fraud Prevention moderated by Audit Quality. The research method used is a quantitative research approach. The data for this research was obtained from the distribution of questionnaires to all JS & R Public Accountant Offices, totaling 100 Auditor respondents. The analysis technique used was PLS SEM version 4. Based on the research results, it is stated that Professional Skepticism has a positive and significant effect on Fraud Prevention with a path coefficient value of 0.307 and a p-value of 0.018. Independence has a positive and significant effect on Fraud Prevention with a path coefficient value of 0.238 and a p-value of 0.013. Auditor Ethics has a significant positive effect on Fraud Prevention with a path coefficient value of 0.256 and a p-value of 0.002. Audit Quality moderates the effect of Professional Skepticism on Fraud Prevention with a path coefficient value of 0.286 and a p-value of 0.004. Audit Quality moderates the effect of Independence on Fraud Prevention with a path coefficient value of -0.304 and a p-value of 0.025. Audit Quality does not moderate the effect of Auditor Ethics on Fraud Prevention with a path coefficient value of 0.028 and a p-value of 0.374.

Keywords: Professional Skepticism, Independence, Auditor Ethics, Audit Quality, Fraud Prevention.

INTRODUCTION

Public Accounting Firm (KAP) plays an important role in providing financial statement audit services to ensure that the reports presented by the company comply with the Financial Accounting Standards (SAK) and are free from material misstatements. Auditors are required to maintain an independent, objective, and professional attitude in carrying out their duties to provide an accurate and trustworthy audit opinion to stakeholders. In addition, auditors must also possess adequate skills and abilities thru audit training and work experience to enhance the quality of financial statement examinations.

In practice, there are still many cases of financial statement fraud committed by both management and company employes. Based on ACFE data (2022), financial statement fraud indeed has fewer cases compared to asset misappropriation, but it causes the greatest losses. This condition indicates that auditors have a significant responsibility in detecting and preventing fraud thru a quality audit process that meets professional standards.

One important factor that influences an auditor's ability to detect fraud is professional skepticism. Auditors who possess high skepticism will be more critical, not easily trusting information from clients, and always seeking adequate audit evidence before drawing conclusions. In addition to professional skepticism, auditor ethics also serve as an important foundation in maintaining the integrity, objectivity, confidentiality, and professional conduct of auditors during the audit process. The independence of the auditor is also necessary so that the auditor can provide assessments free from pressure or the interests of certain parties.

This research highlights the importance of audit quality as a factor that can strengthen the relationship between professional skepticism, independence, and auditor ethics in fraud prevention. Audit quality reflects the level of diligence of the auditor in applying audit procedures in accordance with the applicable standards. Auditors with good audit quality are expected to be more effective in identifying indications of fraud and enhancing the ability to prevent fraud in client companies.

However, several previous studies have shown inconsistent results regarding the role of audit quality as a moderating variable. Fraud cases are still found undetected even tho financial statements have been audited by professional auditors. Therefore, this research is conducted to reexamine the influence of professional skepticism, independence, and auditor ethics on fraud prevention with audit quality as a moderating variable at the JS & R Public Accounting Firm.

Literature Review

The attribution theory proposed by Fritz Heider explains that a person's behavior is influenced by internal and external factors. Internal factors come from within the individual, such as attitude, character, ability, and motivation, while external factors are influenced by the environment and specific situations. In the context of auditing, attribution theory is used to explain how professional skepticism, independence, and auditor ethics can influence the auditor's ability to prevent and detect fraud.

Fraud or misconduct is an act of deviation carried out intentionally to gain personal benefit by deceiving, manipulating, or presenting false information. According to ACFE, fraud can be perpetrated by both internal and external parties of the company and can cause significant losses to the organization. Fraud is different from ordinary mistakes because it is done with intent and is generally systematically arranged to deceive others.

ACFE categorizes fraud into three main categories: asset misappropriation, corruption, and fraudulent financial statements. Financial statement fraud is the most detrimental form of fraud because it involves manipulating financial statements to make the company appear to have a good financial condition or to reduce certain obligations such as taxes.

The development of fraud theory began with the fraud triangle by Cressey, which consists of pressure, opportunity, and rationalization. This theory then evolved into the fraud diamond with the addition of capability, followed by the fraud pentagon with the element of arrogance, and finally the fraud hexagon developed by Vousinas with the addition of collusion. The fraud hexagon explains that fraud can occur due to a combination of pressure, opportunity, rationalization, capability, ego, and collusion.

Fraud prevention is an effort to minimize the chances of fraud occurring thru the implementation of good internal controls, increasing anti-fraud awareness, fraud risk assessment, effective supervision, and the application of a reward and punishment system.

Fraud prevention can also be achieved by strengthening organizational culture, enhancing the internal audit function, and establishing transparent corporate governance.

Professional skepticism is the attitude of auditors who always question and critically evaluate audit evidence. Auditors with high skepticism do not easily accept information from clients without adequate evidence. This attitude includes critical thinking, curiosity, caution in decision-making, and confidence in evaluating audit evidence. The higher the auditor's professional skepticism, the greater the auditor's ability to detect and prevent fraud.

The independence of the auditor is the attitude of being free from the influence of other parties in carrying out the audit task. Auditors must be objective, impartial, and free from conflicts of interest in order to provide an honest and trustworthy opinion. Independence includes independence in fact, appearance, and competence. An independent attitude is very important so that auditors can detect fraud without pressure from any party. Auditor ethics are a set of rules and moral principles that serve as guidelines for auditors in carrying out their professional duties. Auditors must maintain integrity, objectivity, responsibility, and professionalism in their work. The application of good ethics can enhance the quality of an auditor's work and strengthen the auditor's ability to prevent and uncover fraud in financial statements. The quality of an audit reflects the auditor's ability to carry out the audit process accurately, meticulously, and in accordance with applicable standards. A quality audit is capable of enhancing trust in financial statements, assisting in decision-making, and detecting errors and fraud more effectively. The quality of an audit is influenced by the auditor's competence, independence, experience, and adherence to audit standards and professional codes of ethics.

Based on previous research, professional skepticism, independence, and auditor ethics generally have a positive impact on the auditor's ability to detect and prevent fraud. Additionally, audit quality is suspected to strengthen that relationship as a moderating variable. Therefore, this study proposes six hypotheses that examine the influence of professional skepticism, independence, and auditor ethics on fraud prevention, both directly and thru the moderation of audit quality. Based on the research objectives regarding the influence of professional skepticism, independence, and auditor ethics on prevention with a whistleblowing system as a moderating variable, the following research framework is created:

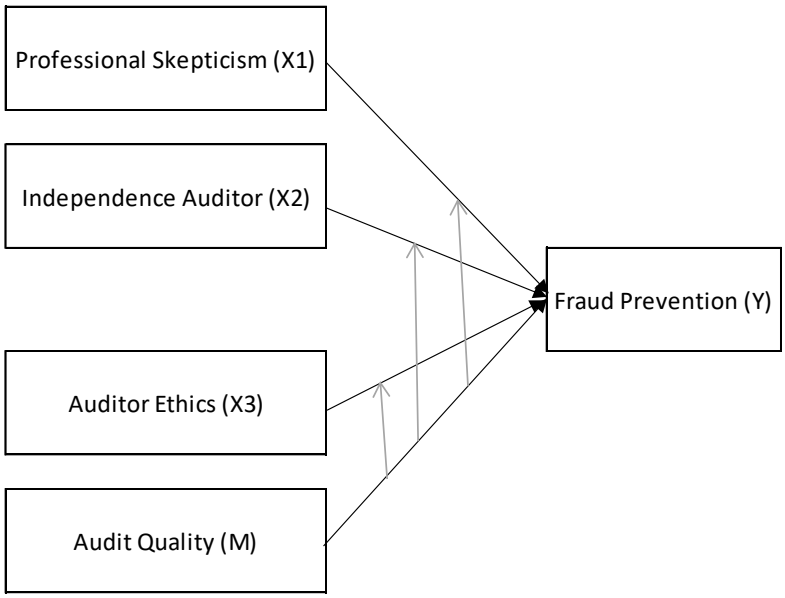


Figure 1: framework

Professional skepticism is the attitude of auditors who are always critical, cautious, and not easily accepting information without adequate evidence. Auditors with a high level of skepticism will be more meticulous in evaluating audit evidence, thereby being better able to detect and prevent fraud. Several previous studies have shown that professional skepticism positively affects auditors' ability to detect fraud. Thus, the higher the auditor's professional skepticism, the more effective the fraud prevention will be.

H1: The Professional Skepticism of Auditors has a positive effect on fraud prevention.

The independence of the auditor reflects an objective attitude and freedom from the influence of other parties in the execution of the audit. An independent auditor is able to provide honest and impartial assessments, making them more effective in uncovering indications of fraud. Previous research has proven that independence positively affects the auditor's ability to detect fraud. Therefore, the higher the auditor's independence, the better the fraud prevention measures implemented.

H2: Auditor Independence has a positive effect on fraud prevention.

The ethics of auditors serve as a moral foundation in carrying out audit tasks professionally. Auditors who uphold integrity, objectivity, and professional responsibility will be more careful and consistent in preventing fraud. Previous research has shown that auditor ethics positively influence audit quality and audit effectiveness. Thus, the better the auditor's ethics, the more effective the prevention of fraud will be.

H3: Auditor Ethics Positively Influence Fraud Prevention.

The professional skepticism of auditors will be more effective in preventing fraud if supported by good audit quality. High audit quality helps auditors conduct audit procedures systematically and thoroughly, making it easier to detect indications of fraud. Previous research shows that audit quality can strengthen the influence of professional skepticism on fraud prevention.

H4: Audit quality moderates the influence of professional skepticism on fraud prevention.

The independence of the auditor can have a more optimal impact on fraud prevention when supported by high audit quality. A quality audit enables auditors to carry out audit procedures objectively, systematically, and in accordance with standards, thereby enhancing the effectiveness of fraud prevention. Therefore, audit quality is expected to strengthen the relationship between auditor independence and fraud prevention.

H5: Audit quality moderates the influence of auditor independence on fraud prevention.

Good auditor ethics will be more effective in preventing fraud when supported by adequate audit quality. Audit quality helps ensure that auditor ethical principles are applied thru proper audit procedures and good quality control. Thus, audit quality is expected to strengthen the influence of auditor ethics on fraud prevention.

H6: Audit quality moderates the influence of auditor ethics on fraud prevention.

METHODS

This study uses a descriptive method with a quantitative approach to explain the influence of professional skepticism, independence, and auditor ethics on fraud prevention with audit quality as a moderating variable. The research population consists of all auditors at the JS & R Public Accounting Firm located at the Jakarta headquarters and the branch offices in Bogor and Bekasi. The sampling technique used was saturated sampling or total sampling with the

criteria of auditors serving as managers, supervisors, and senior auditors with a minimum work experience of three years.

Data collection was conducted using primary data thru survey methods by distributing questionnaires to respondents. The research instrument uses a five-point Likert scale, ranging from strongly disagree to strongly agree. The dependent variable in this study is fraud prevention, while the independent variables include professional skepticism, independence, and auditor ethics. The moderating variable used is audit quality. Each variable is measured using several indicators adjusted to previous theories and research.

Data analysis was conducted using the Partial Least Square (PLS) method with the help of SmartPLS 4 software. Model testing is conducted in two stages, namely the outer model and the inner model. The outer model is used to test the validity and reliability of the research instrument thru tests of convergent validity, discriminant validity, Average Variance Extracted (AVE), Composite Reliability, and Cronbach Alpha. Meanwhile, the inner model is used to test the relationships between variables thru R-Square value, Q2 predictive relevance, Goodness of Fit (GoF), and the significance of path coefficients using the bootstrapping technique.

The PLS method was chosen because it can process complex research models with a relatively small sample size and does not require a normal data distribution. In addition, PLS can be used to simultaneously test the relationships between latent variables for both prediction and theory development purposes. With this variance-based SEM approach, the research is expected to provide a more comprehensive picture of the relationships between professional skepticism, independence, auditor ethics, audit quality, and fraud prevention.

RESULTS AND DISCUSSION

Table 1. Frequency Distribution of Respondents' Answers to Research Variables

Item	Alternative Answers					Score	Score Max	% Score
	STS	TS	N	S	SS			
X1_1	0	3	11	72	14	397	500	79.4%
X1_2	0	2	9	77	12	399	500	79.8%
X1_3	0	1	6	67	26	418	500	83.6%
X1_4	0	1	6	68	25	417	500	83.4%
X1_5	0	2	6	69	23	413	500	82.6%
X1_6	0	0	6	69	25	419	500	83.8%
Professional Skepticism						**2463**	**3000**	**82.1%**
X2_1	0	1	13	61	25	410	500	82.0%
X2_2	0	0	12	59	29	417	500	83.4%
X2_3	0	0	7	70	23	416	500	83.2%
Independence Auditor						**1243**	**1500**	**82.9%**
X3_1	0	0	7	56	37	430	500	86.0%
X3_2	0	1	9	66	24	413	500	82.6%
X3_3	0	1	13	67	19	404	500	80.8%
X3_4	0	2	16	67	15	395	500	79.0%
Auditor Ethics						**1642**	**2000**	**82.1%**
M_1	0	1	5	51	43	436	500	87.2%
M_2	0	0	10	61	29	419	500	83.8%
M_3	0	1	11	61	27	414	500	82.8%
M_4	0	1	6	56	37	429	500	85.8%
Audit Quality						**1698**	**2000**	**84.9%**
Y_1	0	1	17	73	9	390	500	78.0%
Y_2	0	0	12	72	16	404	500	80.8%
Y_3	1	2	17	66	14	390	500	78.0%
Y_4	1	1	11	66	21	405	500	81.0%
Y_5	0	0	7	59	34	427	500	85.4%
Y_6	0	0	8	62	30	422	500	84.4%
Y_7	0	0	14	57	29	415	500	83.0%
Y_8	0	0	13	49	38	425	500	85.0%
Fraud Prevention						**3278**	**4000**	**82.0%**

Here is a descriptive interpretation of the questionnaire results.

Based on the results of the questionnaire data processing, all research variables obtained percentage scores in the high category. This indicates that respondents tend to give positive assessments toward the variables of Professional Skepticism, Independence, Auditor Ethics, Audit Quality, and Fraud Prevention. Generally, respondents' answers were dominated by the choices "Agree" and "Strongly Agree," which indicates that auditors at KAP have a good understanding and application of the indicators measured in the study.

Variable X1, namely Professional Skepticism, received a total score of 2,463 out of a maximum score of 3,000 with a percentage of 82.1%. This value indicates that the level of professional skepticism of the auditors is in the high category. Auditors are assessed to have a critical, cautious attitude and do not easily accept information without further examination. This indicates that auditors have applied a professional attitude in the audit process to detect potential errors or fraud in financial statements.

Variable X2, namely Independence, received a total score of 1,243 out of a maximum score of 1,500 with a percentage of 82.9%. This result indicates that the auditor's independence is in the high category. Auditors are considered capable of maintaining objectivity, not easily influenced by others, and upholding integrity in carrying out audit tasks. The high independence of auditors reflects that they can provide audit opinions professionally without pressure from clients or specific interests.

Variable X3, namely Auditor Ethics, received a total score of 1,642 out of a maximum score of 2,000 with a percentage of 82.1%. This percentage indicates that auditor ethics are in the high category. Auditors are assessed to have applied professional ethical values such as integrity, objectivity, competence, confidentiality, and professional behavior in carrying out their duties. The high application of auditor ethics indicates that auditors have a good moral and professional responsibility in maintaining audit quality and preventing fraud.

Variable M, namely Audit Quality, received a total score of 1,698 out of a maximum score of 2,000 with a percentage of 84.9%. This score is the highest percentage compared to other variables and falls into the very high category. This result shows that the quality of the audit conducted by the auditor has been good, both in terms of compliance with audit standards, the meticulousness of evidence collection, and the accuracy in providing audit opinions. High audit quality reflects that the auditor is capable of carrying out audit procedures effectively and professionally.

Variable Y, namely Fraud Prevention, received a total score of 3,278 out of a maximum score of 4,000 with a percentage of 82.0%. This result indicates that the level of fraud prevention is in the high category. Auditors are assessed to be capable of identifying indications of fraud, implementing good control procedures, and conducting optimal supervision to minimize the occurrence of fraud. The high score on this variable indicates that auditors play an important role in creating transparency and accountability in financial statements thru effective fraud prevention efforts.

SEM-PLS Analysis

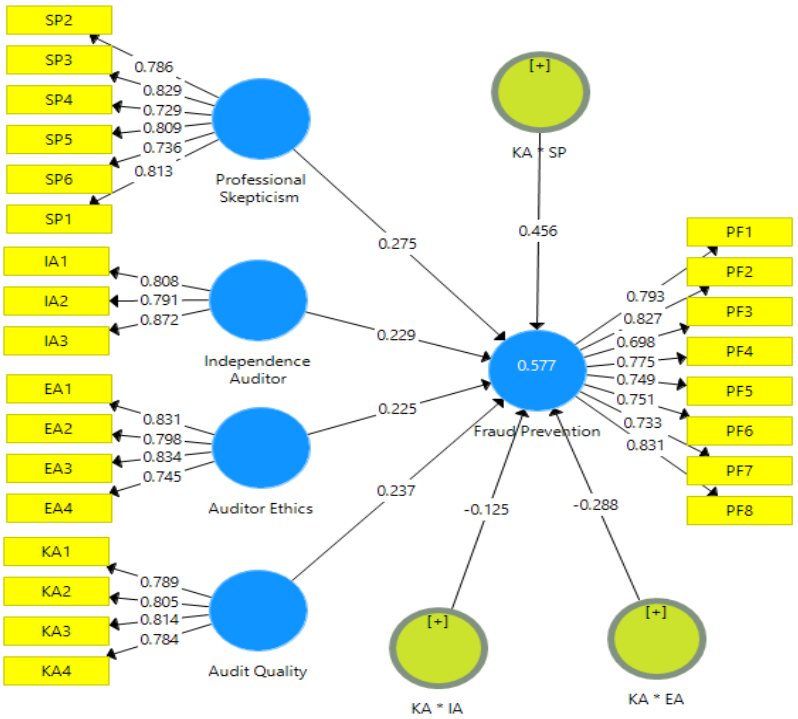


Figure 1: Algoritm

Based on the outer loading results, all indicators show loading factor values above 0.70, indicating that the indicators are valid and able to represent their respective constructs well. The Auditor Ethics variable has outer loading values ranging from 0.745–0.834, Independence Auditor ranges from 0.791–0.872, Fraud Prevention ranges from 0.698–0.831, and Professional Skepticism ranges from 0.729–0.829. The highest loading value is found in indicator IA3 at 0.872, indicating that this indicator is the strongest in explaining the Independence Auditor variable. In addition, the moderating variables such as KA*EA, KA*IA, and KA*SP also show good values. Therefore, the research model meets the convergent validity criteria and is suitable for further analysis.

Table 2. Construct Reliability and Validity

Var.	Cronbach's Alpha	rho_A	Composite Reliability	AVE
Audit Quality	0,813	0,837	0,875	0,637
Auditor Ethics	0,823	0,859	0,879	0,644
Fraud Prevention	0,902	0,904	0,921	0,594
Independence Auditor	0,764	0,769	0,864	0,680
KA * EA	1,000	1,000	1,000	1,000
KA * IA	1,000	1,000	1,000	1,000
KA * SP	1,000	1,000	1,000	1,000
Professional Skepticism	0,877	0,906	0,905	0,615

Based on the construct reliability and validity results, all variables demonstrate good reliability and validity. The Cronbach's Alpha values range from 0.764 to 1.000, indicating strong internal consistency because all values exceed the minimum threshold of 0.70. The Composite Reliability values also exceed 0.70, confirming that each construct is reliable for measuring the research variables. Furthermore, the Average Variance Extracted (AVE) values range from 0.594 to 1.000, which are above the required threshold of 0.50, indicating good convergent validity. Therefore, all constructs, including moderating variables, are considered valid, reliable, and appropriate for further analysis in the structural model.

Table 3. Fornell-Larcker Criterion

Var.	Audit Quality	Auditor Ethics	Fraud Prevention	Independence Auditor	KA * EA	KA * IA	KA * SP	Professional Skepticism
Audit Quality	0,798							
Auditor Ethics	-0,003	0,803						
Fraud Prevention	0,378	0,252	0,771					
Independence Auditor	0,233	0,056	0,433	0,824				
KA * EA	-0,139	0,092	-0,171	-0,082	1,000			
KA * IA	-0,115	0,145	-0,196	-0,187	0,691	1,000		
KA * SP	-0,168	0,173	0,191	0,053	0,750	0,488	1,000	
Professional Skepticism	0,423	-0,138	0,262	0,088	-0,144	0,064	-0,235	0,784

Based on the Fornell-Larcker Criterion results, each construct has a square root of AVE value higher than its correlation with other constructs. For example, Audit Quality has a value of 0.798, Auditor Ethics 0.803, Fraud Prevention 0.771, Independence Auditor 0.824, and Professional Skepticism 0.784. These values are greater than the correlations between constructs, indicating good discriminant validity. This means that each variable is empirically distinct and able to measure its own construct accurately without overlapping with other variables. In addition, the moderating variables (KA*EA, KA*IA, and KA*SP) also demonstrate acceptable discriminant validity. Therefore, the measurement model is considered valid and reliable for further structural analysis.

Table 4. Outer VIF Values

Indicator	VIF
Audit Quality * Audit Quality	1,000
EA1	1,934
EA2	1,795
EA3	1,823
EA4	1,855
IA1	1,454
IA2	1,577
IA3	1,872
Independence Auditor * Audit Quality	1,000
KA1	1,806
KA2	1,851
KA3	1,586

KA4	1,812
PF1	2,516
PF2	2,747
PF3	1,900
PF4	2,276
PF5	1,892
PF6	2,016
PF7	1,950
PF8	2,697
Professional Skepticism * Audit Quality	1,000
SP2	2,061
SP3	2,087
SP4	1,916
SP5	2,330
SP6	1,651
SP1	2,354

Based on the Outer VIF Values results, all indicators have VIF values below the threshold of 5.00, indicating that there is no multicollinearity problem among the indicators in the measurement model. The VIF values range from 1.000 to 2.747, which demonstrates that each indicator can explain its construct well without causing excessive correlation with other indicators. The highest VIF value is found in indicator PF2 at 2.747, while the lowest value is 1.000 in the moderating variables. Since all VIF values are within acceptable limits, the model is considered free from collinearity issues and suitable for further analysis in the structural equation modeling process.

Table 5. Model Fit Summary

Indeks Gof	Saturated Model	Estimated Model
SRMR	0,078	0,078
NFI	0,701	0,703

Based on the Model Fit Summary results, the SRMR value for both the Saturated Model and Estimated Model is 0.078. Since the SRMR value is below the recommended threshold of 0.08, the model can be considered to have a good fit and acceptable predictive accuracy. In addition, the NFI values are 0.701 and 0.703, indicating that the model has a moderate level of fit. Although the NFI values are below the ideal threshold of 0.90, they are still acceptable in PLS-SEM analysis because the primary focus is on prediction and variance explanation rather than overall model fit. Therefore, the structural model is considered adequate and suitable for further hypothesis testing and analysis.

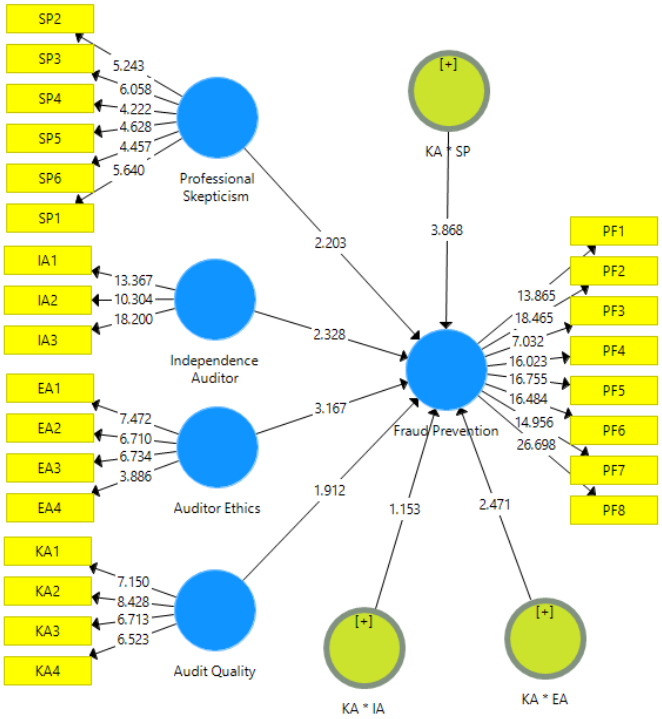


Figure 2: Bootstraping

Table 6. f Square

Var.	Fraud Prevention
Audit Quality	0,102
Auditor Ethics	0,110
Independence Auditor	0,108
KA * EA	0,191
KA * IA	0,029
KA * SP	0,487
Professional Skepticism	0,128

Based on the f-square (f^2) results, the variables Audit Quality (0.102), Auditor Ethics (0.110), Independence Auditor (0.108), and Professional Skepticism (0.128) have a small effect size on Fraud Prevention because their values are between 0.02 and 0.15. This indicates that these variables contribute to improving fraud prevention, although their influence is relatively modest. Meanwhile, the moderating variable KA * IA has an f^2 value of 0.029, which also indicates a weak moderating effect. Even though the effect is small, these variables still play an important role in supporting the effectiveness of fraud prevention within the organization.

On the other hand, the moderating variable KA * EA has an f^2 value of 0.191, which indicates a medium effect size, meaning that Audit Quality moderately strengthens the relationship between Auditor Ethics and Fraud Prevention. The largest effect is shown by the KA * SP variable with an f^2 value of 0.487, categorized as a large effect size. This result demonstrates that Audit Quality strongly moderates the relationship between Professional Skepticism and Fraud Prevention. Therefore, higher audit quality significantly enhances the effectiveness of professional skepticism in preventing fraud.

Table 7. R Square

Var.	R Square	R Square Adjusted
Fraud Prevention	0,577	0,545

Based on the R-Square results, the Fraud Prevention variable has an R-Square value of 0.577 and an Adjusted R-Square value of 0.545. This indicates that 57.7% of the variation in Fraud Prevention can be explained by the independent variables, namely Audit Quality, Auditor Ethics, Independence Auditor, Professional Skepticism, and the moderating variables included in the model. Meanwhile, the remaining 42.3% is influenced by other variables outside the research model that were not examined in this study.

Furthermore, the Adjusted R-Square value of 0.545 shows that after adjusting for the number of predictors in the model, the explanatory power remains relatively strong. According to the PLS-SEM criteria, an R-Square value around 0.50 can be categorized as moderate. Therefore, the structural model has an adequate predictive ability in explaining Fraud Prevention and indicates that the variables used in this research contribute meaningfully to the prevention of fraud.

Table 8. Path Coefficients

Var.	Path Coefficients	Sample Mean (M)	Standard Deviation	T Statistics	P Values	Decision
Audit Quality -> Fraud Prevention	0,237	0,220	0,124	1,912	**0,056**	Not accepted
Auditor Ethics -> Fraud Prevention	0,225	0,231	0,071	3,167	**0,002**	Accepted
Independence Auditor -> Fraud Prevention	0,229	0,260	0,099	2,328	**0,020**	Accepted
KA * EA -> Fraud Prevention	-0,288	-0,245	0,116	2,471	**0,014**	Accepted
KA * IA -> Fraud Prevention	-0,125	-0,096	0,108	1,153	**0,249**	Not accepted
KA * SP -> Fraud Prevention	0,456	0,404	0,118	3,868	**0,000**	Accepted
Professional Skepticism -> Fraud Prevention	0,275	0,237	0,125	2,203	**0,028**	Accepted

The first hypothesis testing result shows that Audit Quality does not have a significant effect on Fraud Prevention. This can be seen from the p-value of 0.056, which is greater than the significance level of 0.05, meaning that the hypothesis is rejected. Although the path coefficient is positive at 0.237, audit quality has not been able to significantly improve fraud prevention. This finding indicates that good audit quality alone is not sufficient to directly enhance fraud prevention without support from other factors such as auditor integrity, internal control systems, and organizational culture. Therefore, audit quality only provides a positive contribution but not a statistically significant influence on fraud prevention.

The second hypothesis result indicates that Auditor Ethics has a positive and significant effect on Fraud Prevention. This is evidenced by the path coefficient value of 0.225 and a p-value of 0.002, which is lower than 0.05, meaning that the hypothesis is accepted. The result suggests that the higher the ethical standards of auditors, the better the fraud prevention efforts. Auditors who uphold integrity, objectivity, and professionalism tend to perform audit procedures more carefully and are less likely to be influenced by external pressures. Auditor

ethics therefore serves as an important moral foundation in detecting and preventing fraudulent activities within organizations.

The third hypothesis demonstrates that Independence Auditor has a positive and significant effect on Fraud Prevention, with a path coefficient of 0.229 and a p-value of 0.020. Since the p-value is below 0.05, the hypothesis is accepted. This result indicates that independent auditors are able to act objectively and free from external intervention while performing audit duties. Auditor independence enables auditors to provide honest and professional assessments of financial statements, making it easier to identify potential fraud. Therefore, auditor independence is considered one of the key factors in enhancing the effectiveness of fraud prevention.

The fourth hypothesis result shows that the moderating variable KA * EA significantly affects Fraud Prevention, with a p-value of 0.014. However, the path coefficient is negative at -0.288, indicating that Audit Quality weakens the relationship between Auditor Ethics and Fraud Prevention. This means that although auditors possess strong ethical values, higher audit quality reduces the strength of the influence of auditor ethics on fraud prevention. This may occur because auditor ethics is an intrinsic factor derived from personal moral values, while audit quality is more technical and procedural in nature.

The fifth hypothesis indicates that the moderating variable KA * IA does not significantly affect Fraud Prevention. This is shown by the p-value of 0.249, which is greater than 0.05, meaning that the hypothesis is rejected. Therefore, Audit Quality is unable to moderate the relationship between Independence Auditor and Fraud Prevention. This finding suggests that auditor independence remains an important factor in preventing fraud regardless of whether audit quality is high or low. Independent auditors will continue to perform their duties objectively without being significantly influenced by the quality of audit procedures implemented.

The sixth hypothesis testing result reveals that the moderating variable KA * SP has a positive and significant effect on Fraud Prevention, with a path coefficient of 0.456 and a p-value of 0.000. Since the p-value is lower than 0.05, the hypothesis is accepted. This result indicates that Audit Quality strengthens the relationship between Professional Skepticism and Fraud Prevention. Auditors with high professional skepticism supported by high audit quality are more capable of detecting indications of fraud and conducting deeper audit procedures. Therefore, the combination of professional skepticism and high audit quality significantly improves the effectiveness of fraud prevention.

CONCLUSION

The conclusion is the result of findings to answer the problem formulation. Here are the conclusion results of this research.

1. Based on the research results, it can be concluded that Professional Skepticism has a positive and significant effect on Fraud Prevention with a path coefficient value of 0.307 and a p-value of 0.018. This finding indicates that the better the auditor's Professional Skepticism, the more Fraud Prevention will increase; conversely, if Professional Skepticism decreases, Fraud Prevention will decline.
2. Based on the research results, it can be concluded that Independence has a positive and significant effect on Fraud Prevention with a path coefficient value of 0.238 and a p-value of 0.013. This finding indicates that the better the auditor's Independence, the more Fraud Prevention will increase; conversely, if Independence decreases, Fraud Prevention will decline.
3. Based on the research results, it can be concluded that Auditor Ethics has a significant positive effect on Fraud Prevention with a path coefficient value of 0.256 and a p-value of

0.002. This finding indicates that the better the Auditor's Ethics, the more Fraud Prevention will increase; conversely, if Auditor Ethics decreases, Fraud Prevention will decline.

4. Based on the research results, it can be concluded that Audit Quality moderates the influence of Professional Skepticism on Fraud Prevention with a path coefficient of 0.286 and a p-value of 0.004. This finding indicates that Audit Quality can strengthen the positive influence of Professional Skepticism on Fraud Prevention.
5. Based on the research results, it can be concluded that Audit Quality moderates the influence of Independence on Fraud Prevention with a path coefficient of -0.304 and a p-value of 0.025. This finding shows that Audit Quality can weaken the positive influence of Independence on Fraud Prevention. 6. Based on the research results, it can be concluded that Audit Quality does not moderate the influence of Auditor Ethics on Fraud Prevention with a path coefficient of 0.028 and a p-value of 0.374.

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