Journal of Information Systems Engineering and Management
2024, 9(2)
e-ISSN: 2468-4376
https://jisem-journal.com/

Research Article

The Influence of Whistleblowing, Auditor Competence, and Auditor Skepticism on Auditor Ability to Detect Fraud Mediated by Audit Training at Public Accounting Firms in North Sumatra

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ARTICLE INFO

Received: 24 Apr 2024

Accepted: 22 Jun 2024

ABSTRACT

This study aims to analyze the influence of whistleblowing, competence, and professional skepticism on the auditor's ability to detect fraud, and to assess the role of training as a mediating variable. This type of research is quantitative research. The population of this study is auditors in North Sumatra, which is 145 auditors, and the research sample is 145 auditors. The method used in this study is the path analysis method using Smart PLS 3.2.9. Based on the analysis of ten hypotheses, it was found that whistleblowing, competence, and professional skepticism have a positive and significant effect on the auditor's ability to detect fraud. This finding underlines the importance of the violation reporting system, level of expertise, and critical attitude of auditors in the fraud identification process. However, auditor training did not show a significant effect on the ability to detect fraud, indicating the possibility of a lack of relevance or effectiveness of the available training. In addition, whistleblowing and professional skepticism were shown to have a significant effect on the implementation of training, while auditor competence did not show the same effect. Finally, auditor training did not act as a significant mediator in the relationship between whistleblowing, competence, or skepticism with the auditor's ability to detect fraud. This finding emphasizes the need to re-evaluate the design and focus of auditor training to more effectively support the improvement of detection capabilities.

Keywords: Whistleblowing, Auditor Competence, Professional Skepticism, Audit Training, Ability to Fraud Detect.

INTRODUCTION

An auditor is a professional who has the competence to assess financial reports, systems, and procedures carried out by an organization or company. The main purpose of an audit is to convey an independent and objective opinion regarding the fairness of the financial statements, and to ensure that the statements have been prepared in accordance with generally accepted accounting principles. The role of auditors has undergone significant developments, particularly in terms of independence, expertise, and the professional context in which they work. A thorough understanding of these aspects is essential to gain a complete picture of the role of auditors in today's financial system. Auditors face limitations in uncovering fraud because the audit procedures used are generally not specifically designed to detect hidden or covert fraudulent acts. Auditors' failure to detect fraud is often due to the limited scope of the audit and the lack of reliability of evidence provided by management, which may not be entirely honest. Even if the auditor has followed applicable auditing standards, there is no guarantee that fraud will be detected, especially if the fraud is carried out in an organized manner and involves cooperation between individuals. Audits cannot ensure that all forms of fraud are uncovered because auditors work based on sample testing and available information. Field phenomena that occur in auditor work that cause auditors to be unprofessional in carrying out their functions are shown in Table 1 below:

Journal of Information Systems Engineering and Management
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https://jisem-journal.com/
Research Article

Table 1.1 Sanctions Against Audit

No	Types of Sanctions	2019	2020	2021	2022	2023
1	Recommendation	33	48	24	20	24
2	Written Warning	14	13	76	4	25
3	Audit Limitations on Certain Entities' Financial Statements	8	5	15	19	14
4	General Audit Services Restrictions	6	9	3	4	3
5	AP permit freezing	13	9	3	2	1
6	AP Permit Abuse	0	0	1	1	2

Source: ppk.Kemenkeu.com, 2024

Based on Table 1, it can be seen that there is an increase in the types of sanctions given to auditors due to negligence in carrying out their duties. The number of recommendations increased from 20 in 2022 to 24 in 2023. Likewise, the number of written warnings increased significantly, from 4 warnings in 2022 to 25 warnings in 2023. In addition, the number of AP license revocations also increased, from 1 revocation in 2022 to 2 revocations in 2023.

Fraud in financial reporting is one of the main challenges in the audit profession, because it can harm various parties, including investors, creditors, and the wider community. The auditor's ability to detect fraud is highly dependent on several factors, such as whistleblowing, auditor competence, and professional skepticism. However, the effectiveness of these factors is often influenced by the audit training received by the auditor.

The auditor's ability to detect fraud is a crucial aspect in maintaining the integrity of financial statements. Various factors influence this ability, including Whistleblowing, competence, and auditor professional skepticism. In addition, proper audit training can improve the effectiveness of auditors in detecting fraud. This study aims to examine the direct and indirect (mediation) effects of these factors on the auditor's ability to detect fraud in Public Accounting Firms in North Sumatra.

Fraud in financial reporting is one of the serious problems in the audit world. Several major cases such as Enron and WorldCom have opened our eyes to the importance of the role of auditors in detecting fraud early. In Indonesia, BPK findings and OJK reports show that fraud practices still occur frequently, including in North Sumatra. Auditors at Public Accounting Firms (KAP) have the responsibility to detect and report indications of fraud in financial reporting. However, the auditor's ability to detect fraud is often questioned.

Several previous studies have examined the influence of Whistleblowing, competence, and skepticism on audit effectiveness, but few have highlighted the ability to detect fraud specifically, especially by involving audit training as a mediating variable. Therefore, this study fills the gap by focusing on auditors in KAP in North Sumatra.

Factors such as Whistleblowing, competence, and professional skepticism of auditors greatly affect audit effectiveness (Habbe et al., 2019). In addition, audit training is believed to be one of the important mechanisms that can improve auditors' ability to detect fraud, so it is relevant to be studied as a mediating variable. Public Accounting Firms (KAP) in North Sumatra have a strategic role in maintaining the integrity of financial reports in the region. However, the challenge in detecting fraud is still an important issue, considering the complexity and dynamics of the local economy. Therefore, this study aims to examine the effect of whistleblowing, auditor competence, and professional skepticism on auditors' ability to detect fraud, with audit training as a mediator variable.

1.2 Problem Formulation

1. Does auditor whistleblowing affect the auditor's ability to detect fraud?
2. Does auditor competence affect the auditor's ability to detect fraud?
3. Does auditor skepticism affect the auditor's ability to detect fraud?
4. Does audit training affect auditors' ability to detect fraud?
5. Does auditor whistleblowing affect audit training?
6. Does auditor competence affect audit training?
7. Does auditor skepticism affect audit training?

8. Does auditor whistleblowing affect the auditor's ability to detect fraud mediated by audit training?
9. Does auditor competence influence the auditor's ability to detect fraud mediated by audit training?
10. Does auditor skepticism affect auditors' ability to detect fraud mediated by audit training?

2. LITERATURE REVIEW

2.1 Whistleblowing

Whistleblowing is understood as a critical response to unethical, illegal, or irresponsible actions within an organization. This response is manifested through the disclosure of violations by individuals who are currently or previously part of the organization to external parties who have the capacity to address the issue. The most widely used definition of whistleblowing is formulated by Near and Miceli, who emphasize that this practice includes "disclosure by members of an organization (both current and former) of illegal, immoral, or unauthorized actions carried out under the control of their employer, to individuals or institutions that can potentially take corrective action" (Alam, 2019; Vandekerckhove, 2020).

As a mechanism to ensure accountability and transparency, whistleblowing is often the first line of defense in preventing and exposing corruption and abuse of power. Several studies have shown that effective disclosure of violations can have significant positive impacts, including in identifying and reducing errors, and encouraging the formation of an organizational culture that upholds ethical values (Powell, 2020; Bolsin et al., 2011).

2.2 Auditor Competence

Auditor competency refers to the combination of knowledge, skills, capabilities, and personal attributes that enable auditors to carry out their responsibilities effectively and efficiently. This competency covers a wide range of aspects, from technical expertise and professional judgment to emotional intelligence and commitment to continuous learning (Puspito et al., 2023).

As the dynamics and complexity of the audit world continues to grow, auditors are required not only to maintain technical excellence, but also to be able to adapt to technological developments and changes in regulations.

Recent studies have shown that technological transformation has changed the landscape of the audit profession, encouraging auditors to build digital competencies to be able to manage the audit process in an increasingly complex digital environment (Rumasukun, 2024; Mahlangu & Moosa, 2023). In this context, mastery of information technology is seen as an important element to improve the effectiveness and quality of audit services provided (Thottoli, 2021).

2.3 Auditor's Professional Skepticism

Professional skepticism is an essential attitude that must be possessed by auditors to maintain the integrity and quality of the audit process. This attitude is reflected in a critical and careful mindset, with a tendency to question the evidence and information presented, and the existence of initial assumptions in the form of professional doubt, especially related to the completeness and accuracy of information from management.

Oversight bodies such as the Public Company Accounting Oversight Board (PCAOB) and other regulators have consistently emphasized the importance of exercising professional skepticism. They note that failure to exercise this attitude can significantly reduce the auditor's effectiveness in identifying fraud and financial statement misstatements (Agustina et al., 2021).

Professional skepticism is not only understood as a personal characteristic, but also as a behavior that is manifested in the audit decision-making process (Sihombing et al., 2019). Noviyanti and Winata highlight the important role of superiors in setting the "tone at the top", which influences the extent to which auditors are skeptical. A supportive leadership style has been shown to encourage auditors to apply a more rigorous and critical approach to audit evidence (Noviyanti & Winata, 2015). This finding is reinforced by research by Stevens and colleagues, who showed that social factors, such as team identity and audit partner leadership style, also shape how skepticism is applied in the audit process (Stevens et al., 2019).

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Research Article

2.4 Audit Training

Audit training is a structured program designed to equip auditors with the knowledge, skills, and competencies needed to perform audit tasks optimally. This program includes various learning methods, ranging from formal education in academic institutions to continuing professional development throughout their careers. The importance of this training is increasingly prominent as the audit environment becomes more complex, requiring auditors to master not only traditional audit skills, but also new technologies and practices that can improve audit quality and organizational performance.

One of the main objectives of audit training is to reduce the audit expectation gap (AEG), which is the difference in perception between public expectations of auditors and auditors' own understanding of their responsibilities. Research shows that audit training in an educational context can significantly shape students' understanding of the auditor's role, especially in terms of fraud detection, thereby contributing to a decrease in AEG (Dũng, 2024).

2.5 Auditor's Ability to Detect Fraud

Auditor's Ability to Detect Fraud, reflects various views on the various factors that influence the auditor's ability to recognize fraudulent acts in financial statements. In general, this ability includes a combination of a number of auditor characteristics, such as level of competence, professional skepticism, work experience, compliance with ethical standards, and the environmental conditions in which the audit is conducted.

One crucial aspect of this capability is auditor competence, which refers to the combination of knowledge and skills required to perform an audit optimally. Based on research results, auditors who have a high level of competence tend to be more sensitive to indications of fraud, thereby increasing the effectiveness and quality of the overall audit process (Arum & Wahyudi, 2021; Prameswari et al., 2022; Natalia & Latrini, 2021).

2.6 Conceptual Framework

Figure 2.1 Conceptual Framework

2.7 Hypothesis

H1: Whistleblowing has a positive and significant effect on the auditor's ability to detect fraud.
H2: Auditor competence has a positive and significant effect on the auditor's ability to detect fraud.
H3: Auditor Professional Skepticism has a positive and significant effect on the Auditor's ability to detect fraud.
H4: Audit training has a positive and significant effect on auditors' ability to detect fraud.
H5: Whistleblowing has a positive and significant effect on Audit Training.
H6: Auditor Competence has a positive and significant effect on Audit Training.
H7: Auditor Professional Skepticism has a positive and significant effect on Audit Training.
H8: Whistleblowing has a positive and significant effect on the auditor's ability to detect fraud mediated by audit training.
H9: Auditor Competence has a positive and significant effect on the Auditor's ability to detect fraud mediated by Audit Training.
H10: Auditor Professional Skepticism has a positive and significant effect on the Auditor's ability to detect fraud mediated by Audit Training.

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Research Article

3. RESEARCH METHODOLOGY

3.1 Research Design

This research uses a quantitative approach with a survey research design.

3.2 Population and Sample

The population in this study were auditors working at Public Accounting Firms in North Sumatra, which were around 145 auditors. The sample was determined using a saturated sampling technique, namely all populations were sampled. So the sample of this study was 145 auditors.

3.4 Data Collection Techniques

Data were collected through the distribution of questionnaires consisting of closed questions with a 5-point Likert scale.

3. 5 Data Analysis Techniques

- Validity and Reliability Test
- SEM-PLS analysis with SmartPLS 3.2.9 software
- Mediation Test using bootstrapping method

3.6 Research Model

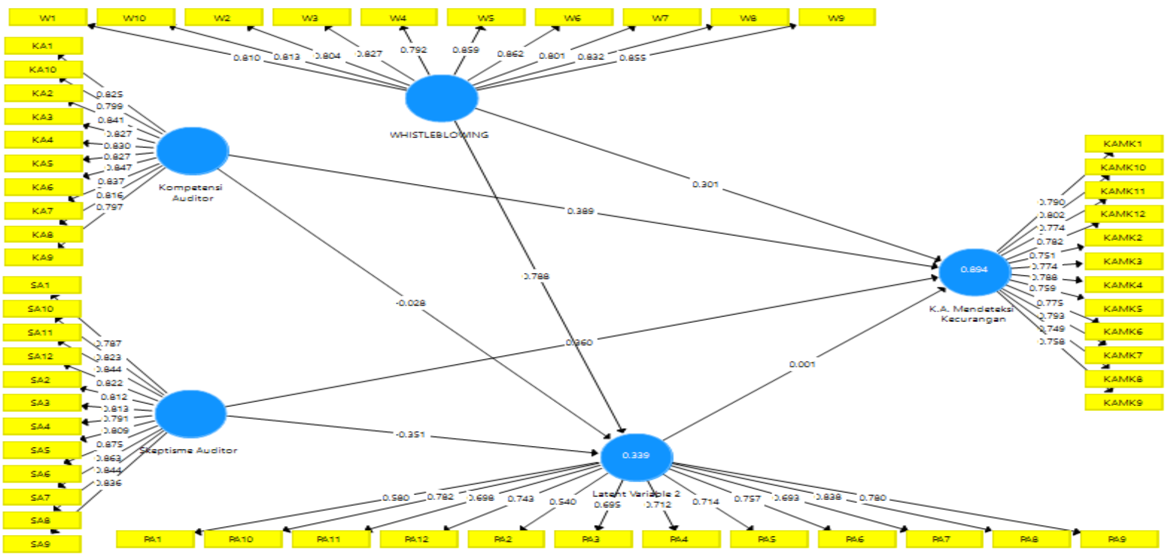

Figure 2.1 Research Model

RESULTS AND DISCUSSION

4.1 Research Results

4.1.1 Validity Test and Reliability Test

One of the tests used to test the validity of research data is outer loading, as shown in table 4.1 below:

Table 4.1 Outer Loading

	KA Detecting Fraud	Auditor Competence	Audit Training	Auditor Skepticism	WHISTLEBLOWING
KA1		0.825			
KA10		0.799			
KA2		0.841			

KA3		**0.827**			
KA4		**0.830**			
KA5		**0.827**			
KA6		**0.847**			
KA7		**0.837**			
KA8		**0.816**			
KA9		**0.797**			
KAMK1	**0.790**				
KAMK10	**0.802**				
KAMK11	**0.774**				
KAMK12	**0.782**				
KAMK2	**0.751**				
KAMK3	**0.774**				
KAMK4	**0.788**				
KAMK5	**0.759**				
KAMK6	**0.775**				
KAMK7	**0.793**				
KAMK8	**0.749**				
KAMK9	**0.758**				
PA1			**0.580**		
PA10			**0.782**		
PA11			**0.698**		
PA12			**0.743**		
PA2			**0.540**		
PA3			**0.695**		
PA4			**0.712**		
PA5			**0.714**		
PA6			**0.757**		
PA7			**0.693**		
PA8			**0.838**		
PA9			**0.780**		
SA1				**0.787**	
SA10				**0.823**	
SA11				**0.844**	
SA12				**0.822**	
SA2				**0.812**	
SA3				**0.813**	
SA4				**0.791**	
SA5				**0.809**	
SA6				**0.875**	
SA7				**0.863**	
SA8				**0.844**	
SA9				**0.836**	
W1					**0.810**

W10					**0.813**
W2					**0.804**
W3					**0.827**
W4					**0.792**
W5					**0.859**
W6					**0.862**
W7					**0.801**
W8					**0.832**
W9					**0.855**

From table 4.1, the results of the study show that the outer loading value of the question items from KA1-KA10, KAMK1-KAMK12, SA1-SA12, and W1-W10 is above 0.7, which means that the indicator is considered valid and meets the requirements for convergent validity, while PA1, PA2, PA3, PA7 and PA11 found outer loading values below 0.7 but above 0.5. According to Setiawan (2022), an outer loading value between 0.5. - 0.6 is considered sufficient to meet the requirements for convergent validity.

The ideal value of Cronbach's Alpha > 0.70. Values > 0.60 are still acceptable, especially in exploratory research. The ideal value of Composite Reliability (CR) is > 0.70. Values > 0.60 are acceptable, especially in exploratory research. The minimum recommended Average Variance Extracted (AVE) value is 0.50. Values > 0.50 indicate good convergent validity. The following are the construct reliability values as shown in table 4.2.

Table 4.2 Construct Reliability and Validity

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
KA Detects Fraud	**0.939**	**0.940**	**0.947**	**0.601**
Auditor Competence	**0.948**	**0.948**	**0.955**	**0.680**
Audit Training	**0.912**	**0.923**	**0.926**	**0.512**
Auditor Skepticism	**0.958**	**0.962**	**0.963**	**0.684**
WHISTLEBLOWING	**0.948**	**0.949**	**0.955**	**0.682**

According to table 4.2, the research results obtained were valueCronbach's Alpha for all variables >0.7, meaning that the value is very ideal.or the convergent value of validity is very good. MarkComposite Reliability (CR) > 0.7This means that the value is very idealor the convergent value of validity is very good. MarkAverage Variance Extracted (AVE) >0.50 indicates a very ideal value or a very good validity convergent value.

4.1.2 Test of Determination Coefficient (R2)

The coefficient of determination (R2) is a statistical measure that shows how much the independent variable is able to explain the dependent variable in a regression model. Its symbol is usually R^2 (R squared). The value of the coefficient of determination in this study is in table 4.3 as follows:

Table 4.3 Test of Determination Coefficient

	R Square	R Square Adjusted
Auditor's Ability to Detect Fraud	0.894	0.891
Audit Training	0.339	0.325

According to table 4.3, the research results show that the coefficient of determination test value of the auditor's ability to detect fraud is 0.891 or 89.1%, meaning that the variation in the auditor's ability to detect fraud variable is explained by the whistleblowing variable, auditor competence, auditor skepticism, audit training of 89.1%, and 10.9% is explained by other variables.

Journal of Information Systems Engineering and Management
2024, 9(2)
e-ISSN: 2468-4376
https://jisem-journal.com/

Research Article

4.1.3 Direct Influence

Direct influence is an influence that occurs directly without an intermediary between one variable and another variable. The direct influence in this study is shown in table 4.4 below:

Table 4.4 Direct Effect Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Auditor Competence -> KA Detecting Fraud	0.389	0.381	0.071	5.486	**0.000**
Auditor Competence -> Auditor Training	-0.028	0.001	0.159	0.175	**0.861**
Auditor Training -> KA Detecting Fraud	0.001	-0.002	0.028	0.037	**0.971**
Auditor Skepticism -> KA Detects Fraud	0.360	0.366	0.061	5.905	**0.000**
Auditor Skepticism -> Auditor Training	-0.351	-0.385	0.132	2,665	**0.008**
WHISTLEBLOWING -> KA Detects Fraud	0.301	0.306	0.045	6,695	**0.000**
WHISTLEBLOWING -> Auditor Training	0.788	0.794	0.136	5,792	**0.000**

According to table 4.4, the results of the direct influence research are as follows:

H1: Whistleblowing has a positive and significant effect on the Auditor's Ability to Detect Fraud. The results of the study obtained a T statistic of 6.695 and a P Value of 0.000 < 0.05, meaning that Whistleblowing has a positive and significant effect on the Auditor's Ability to Detect Fraud, H1 = accepted, H0 = rejected

H2: Auditor Competence has a positive and significant effect on Auditor's Ability to Detect Fraud. The results of the study obtained T statistic 5.486 and P Value 0.000 < 0.05, meaning that auditor competence has a positive and significant effect on Auditor's Ability to Detect Fraud, H1 = accepted, H0 = rejected.

H3:**Auditor Skepticismhas a positive and significant effect on the Auditor's Ability to Detect Fraud.**From the research results obtained T statistic 5.905 and P Value 0.000 < 0.05 meaning Auditor Skepticism has a positive and significant effect on Auditor Ability to Detect Fraud, H1 = accepted, H0 = rejected.

H4: Auditor training has a positive and significant effect on Auditor Ability to Detect Fraud. The results of the study obtained T statistic 0.037 and P Value 0.971> 0.05, meaning that Auditor training does not affect Auditor Ability to Detect Fraud, H1 = rejected, H0 = accepted.

H5: Whistleblowing has a positive and significant effect on audit training. The results of the study obtained T statistic 5.792 and P Value 0.000 < 0.05, meaning that Whistleblowing has a positive and significant effect on audit training, H1 = accepted, H0 = rejected.

H6: Auditor Competence has a positive and significant effect on audit training. The results of the study obtained T statistic 0.175 and P Value 0.861 > 0.05, meaning that Auditor Competence does not affect audit training, H1 = rejected, H0 = accepted.

H7:**Auditor Skepticismhas a positive and significant effect on audit training.**From the research results, the T statistic was 2.665 and P Value 0.008 <0.05, meaning that Auditor Skepticism has a positive and significant effect on audit training, H1 = accepted, H0 = rejected.

4.1.4 Indirect Influence

Indirect effect is the influence of an independent variable on a dependent variable through one or more intermediary variables (mediators). The following are the indirect effects found in table 4.5.

Journal of Information Systems Engineering and Management
2024, 9(2)
e-ISSN: 2468-4376
https://jisem-journal.com/
Research Article

Table 4.5 Indirect Effect Hypothesis Test

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
Auditor Competence -> Auditor Training -> KA Detecting Fraud	0.000	0.000	0.005	0.006	**0.995**
Auditor Skepticism -> Auditor Training -> KA Detecting Fraud	0.000	0.001	0.012	0.030	**0.976**
WHISTLEBLOWING -> Auditor Training -> KA Detects Fraud	0.001	-0.003	0.023	0.035	**0.972**

According to table 4.5, the results of the indirect influence research are as follows:

H8: Whistleblowing has a positive and significant effect on the auditor's ability to detect fraud mediated by Auditor Training. The results of the study obtained a T statistic of 0.035 and a P Value of 0.972> 0.05, meaning that Whistleblowing does not affect the auditor's ability to detect fraud mediated by Auditor Training, H1 = rejected, H0 = accepted.

H9: Auditor Competence has a positive and significant effect on the auditor's ability to Detect Fraud mediated by Auditor Training. The results of the study obtained a T statistic of 0.006 and a P Value of 0.995 > 0.05, meaning that Auditor Competence does not affect the auditor's ability to Detect Fraud mediated by Auditor Training, H1 = rejected, H0 = accepted.

H10:**Auditor Skepticismhas a positive and significant effect on the auditor's ability to detect fraud mediated by auditor training.**. From the research results obtained T statistic 0.030 and P Value 0.976 > 0.05 meaning that Auditor Skepticism does not affect the auditor's ability to Detect Fraud mediated by Auditor Training, H1 = rejected, H0 = accepted.

4.2 Discussion

4.2.1 The Influence of Whistleblowing on the Ability to Detect Fraud

The results of the analysis show that Whistleblowing has a positive and significant effect on the auditor's ability to detect fraud. This is in line with research by Rahman (2020): This case study at PT JR shows that the implementation of a whistleblowing system has a positive and significant effect on fraud detection.

4.2.2 The Influence of Auditor Competence on the Ability to Detect Fraud

Auditor competence also has a positive and significant effect on the ability to detect fraud. Research by Affandi (2020) supports this finding, which shows that auditors with high competence are better able to detect fraud.

4.2.3 The Influence of Auditor Skepticism on the Ability to Detect Fraud

Auditor professional skepticism has a positive and significant effect on the ability to detect fraud. This is consistent with the findings of Andani & Kuntadi (2024) which states that professional skepticism increases auditor alertness in detecting fraud.

4.2.4 The Influence of Audit Training on the Ability to Detect Fraud

Audit training does not affect the ability to detect fraud, this is in line with researchTriana Yuniati (2019), forensic audit training does not have a significant effect on auditors' ability to detect fraud.

4.2.5 The Influence of Whistleblowing on Audit Training

Whistleblowing has a positive and significant effect on audit training, this is in line with research by Yasa and Haq (2023), the whistleblowing system has a significant effect on fraud detection.

4.2.6 The Influence of Auditor Competence onAudit Training

Auditor competence does not affect audit training, this is in line with Astuti's research (2024) that auditor competence does not have a significant effect on audit quality or audit training.

4.2.7 InfluenceAuditor Skepticism Towards Audit Training

Journal of Information Systems Engineering and Management
2024, 9(2)
e-ISSN: 2468-4376
https://jisem-journal.com/
Research Article

Auditor skepticism has a positive and significant effect on Audit Training, this is in line with research by Indrawati, et al. (2019), professional skepticism has a positive and significant effect on audit training.

4.2.8 InfluenceWhistleblowing, Auditor Competence, and Auditor Skepticism Towards the Ability to Detect Fraud Mediated by Audit Training.

The influence of Whistleblowing, Auditor Competence, and Auditor Skepticism does not affect the Ability to Detect Fraud mediated by Audit Training. This means that audit training does not play a role in mediating the influence of Whistleblowing, Auditor Competence, and Auditor Skepticism on the Ability to Detect Fraud.

CONCLUSION AND SUGGESTIONS

5.1 Conclusion

Based on the analysis of the ten hypotheses proposed in this study, the following points can be concluded:

1. Whistleblowing has been proven to have a positive and significant impact on the auditor's ability to identify fraud. This shows that the existence of a violation reporting system can help auditors improve their performance in detecting fraudulent acts.
1. The competence possessed by auditors also has a positive and significant effect on their ability to find fraud. This means that the higher the level of expertise and understanding of the auditor, the greater their ability to uncover fraud that occurs.
2. The auditor's professional skepticism plays an important role and significantly affects the ability to detect fraud. This critical and cautious attitude encourages the auditor to be more thorough and not easily trusting, so that they are more effective in recognizing signs of fraud.
3. In contrast, auditor training did not show a significant effect on their ability to detect fraud. This indicates that the training provided may not be relevant, not applicable, or not focused on important aspects of fraud detection.
4. Whistleblowing also has a positive and significant influence on the implementation of auditor training, indicating that the practice of reporting violations can encourage the implementation of training to improve auditor capabilities.
5. Auditor competency does not have a significant impact on training, which may indicate that the training available has not been directly tailored to the competency level or needs of each auditor.
6. Auditor skepticism has a positive and significant influence on training, indicating that auditors who have a critical attitude are more open to training or need training to sharpen their professionalism.
7. However, auditor training was not proven to be a significant mediator in the relationship between whistleblowing, competence, and skepticism with auditors' ability to detect fraud. This indicates that training does not strengthen or bridge the influence of the three variables on auditors' ability.

5.2 Suggestions

Based on the research results above, the researcher makes the following suggestions:

1. **Audit institutions and supervisory authorities**need to strengthen the whistleblowing system and ensure its implementation runs optimally, considering its positive influence on the auditor's ability to uncover fraud.
2. **Auditor competency improvement**needs to be continuously carried out through further education, professional training, and practical experience, so that auditors are better prepared and able to identify fraud effectively.
3. **Professional skepticism**must be developed sustainably through fostering an ethical and professional work culture, considering its important role in maintaining auditor alertness to potential fraud.
4. **Comprehensive evaluation of auditor training programs**is very much needed. Training materials need to be tailored to the real challenges faced by auditors in detecting fraud, not just general or administrative training.
5. **Auditor training design should be updated**with a more contextual approach, based on real case studies, and integrated with whistleblowing, competence, and skepticism factors so that the results have a direct impact on improving auditor capabilities.

6. For future research, it is recommended to further examine the most effective types and forms of training, as well as explore the possibility of other variables that could act as mediators or moderators in influencing auditors' ability to detect fraud.

5.3 Research Limitations

1. This study has a number of limitations that need to be considered in interpreting the findings and in designing further studies:
2. Quality and Suitability of Training, One important finding is that auditor training does not show a significant effect on their ability to detect fraud. This is likely due to the lack of detailed information related to the content, duration, method of implementation, and relevance of the training material to actual fraud audit practices. This study also has not conducted a qualitative evaluation of the effectiveness of the training received by the auditors.
3. Quantitative Approach Used, This study fully uses a quantitative approach through the distribution of questionnaires, so it has not been able to explore in depth the subjective experiences or specific contexts faced by auditors in training or when conducting fraud audits. This limitation hinders the understanding of non-technical factors such as motivation, organizational culture, or work environment pressures that may affect the results of the study.
4. Limited Population Coverage and Generalizability, The research sample may be limited to auditors from a particular organization, in a specific geographic region, or at a particular job level. These limitations may affect the level of generalizability of the findings to a broader population of auditors with different characteristics.
5. Exclusion of Additional Contextual Variables, This study has not included other contextual variables that have the potential to moderate or mediate the relationship between variables, such as organizational culture, leadership style, incentive systems, or auditor workload. The absence of these factors can lead to potential bias or unidentified variance.
6. Linear and One-Way Relationship Assumption, The model used in this study assumes a linear and one-way relationship between variables. In practice, the relationship between training and auditor ability can be reciprocal or involve interactions with other factors that have not been studied.

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