AKADEMIK E-ISSN 2774-888X
Jurnal Mahasiswa Ekonomi & Bisnis
Vol. 5, No. 3, September 2025

The Influence of Professional Skepticism, Competence, Independence, Integrity, and Moral Reasoning on Auditors Ability to Detect Fraud (An Empirical Study on Auditors of The Audit Board of The Republic of Indonesia (BPK-RI) Representative Office in Central Java Province)

Herlin Permata Hati Niaslin Bate'e[1], Dian Christitah Misionis Daeli[2], Hapid Wiliandika[3]
Universitas Trisakti, Indonesia
herlinpermata04@gmail.com[1], dianchristitah@gmail.com[2],
wiliandikahapid@gmail.com[3]

Submitted: 02nd August 2025 | **Edited**: 29th August 2025 | **Issued**: 01st September 2025

Cited on: Bate'e, H. P. H. N., Daeli, D. C. M., & Wiliandika, H. (2025). The Influence of Professional Skepticism, Competence, Independence, Integrity, and Moral Reasoning on Auditors Ability to Detect Fraud (An Empirical Study on Auditors of The Audit Board of The Republic of Indonesia (BPK-RI) Representative Office in Central Java Province). *AKADEMIK: Jurnal Mahasiswa Ekonomi & Bisnis, 5*(3), 1758-1768.

ABSTRACT

Fraud remains a persistent issue in both the public and private sectors, often causing significant financial and reputational damage. In the public sector, particularly in Indonesia, government auditors play a crucial role in detecting and preventing fraudulent practices. However, the effectiveness of auditors in identifying fraud depends on multiple personal and professional attributes. This study aims to examine the influence of professional skepticism, competence, independence, integrity, and moral reasoning on auditors' ability to detect fraud at the Audit Board of the Republic of Indonesia (BPK-RI) Representative Office in Central Java Province. Using a quantitative research approach, data were collected through structured questionnaires distributed to 100 auditors selected using purposive sampling, requiring a minimum of three years of professional experience. The data were analyzed using multiple linear regression to test the relationships between the variables. The results reveal that independence and integrity significantly and positively affect auditors' ability to detect fraud. However, professional skepticism, competence, and moral reasoning do not show a significant influence. These findings highlight the importance of maintaining auditors' independence and ethical integrity as essential attributes for effective fraud detection, while also suggesting that technical competence and moral cognition alone may not suffice without adequate institutional and contextual support. The study contributes to the development of audit quality frameworks and provides practical implications for audit institutions aiming to strengthen fraud detection capacity.

Keywords: Auditor Independence, Ethical Integrity, Professional Skepticism, Fraud Detection, Auditor Competence, Moral Reasoning, Public Sector Auditing

INTRODUCTION

In recent years, the incidence of fraud has become a growing concern across both public and private sectors, causing significant financial losses and eroding public trust in institutions. Fraud is commonly defined as intentional acts of deception committed to secure unlawful gain and often involves financial misstatements, asset misappropriation, and abuse of authority (Tuanakotta, 2020). In Indonesia, fraudulent practices frequently manifest as corruption, document falsification, and misuse of public resources, with government audit institutions like the Audit Board of the Republic of Indonesia (BPK-RI) at the forefront of detection and prevention efforts.

Auditors play a critical role in safeguarding financial accountability by ensuring the reliability and transparency of public financial reports. To fulfill this role, auditors are expected to possess not only technical competence but also ethical integrity and independence (Maksum et al., 2021). According to BPK Regulation No. 1 of 2017, auditors must adhere to national auditing standards that emphasize professional skepticism, objectivity, and moral reasoning in identifying fraud risks.

Despite the importance of these attributes, fraud often goes undetected due to limitations in the auditor's judgment, experience, or ethical sensitivity. Previous studies have investigated the impact of individual factors such as competence (Rahmawati et al., 2020), professional skepticism (Lubis & Marlina, 2023), and integrity (Amalia & Saputra, 2022) on auditors' effectiveness. However, there is a lack of integrated research that simultaneously examines these factors in a public sector audit setting, particularly within the Indonesian context.

Furthermore, most prior studies focus on private sector auditors or external audit firms, whereas research on government auditors remains limited (Digdowiseiso et al., 2022). This gap is significant because government auditors face distinct ethical pressures and organizational environments that may influence their ability to detect fraud (Sari & Prasetyo, 2019). Therefore, a comprehensive examination of the combined effect of professional skepticism, competence, independence, integrity, and moral reasoning on fraud detection is necessary.

This study aims to fill that gap by empirically analyzing these five variables among auditors at the BPK-RI Representative Office in Central Java Province. The findings are

expected to contribute to both theoretical development and practical strategies for enhancing audit quality and ethical conduct within public institutions.

LITERATURE REVIEW

Attribution Theory

This study adopts Attribution Theory, originally proposed by Heider and later developed by Kelley, as the foundation for understanding auditors' behavior when detecting fraud. Attribution theory posits that individuals seek to understand the causes behind behavior whether internally driven (by traits, values, or attitudes) or externally influenced (by situational factors) (Kelley, 1973; Wang et al., 2021). In the context of auditing, this theory explains how personal characteristics such as skepticism, integrity, and moral reasoning (internal attributions) interact with situational demands like audit complexity and organizational structure (external attributions) to shape auditor judgments (Ahmed & Khan, 2020).

Auditors are constantly evaluating situations under uncertainty. Their ability to attribute suspicious findings correctly whether to error, misconduct, or fraud depends on their judgment capacity, ethical orientation, and independence (Putri et al., 2023). Thus, Attribution Theory is relevant in explaining how internal traits and professional conditions influence auditors' effectiveness in fraud detection.

Fraud

Fraud is a deliberate act of deception intended to secure unfair or unlawful gain. It typically involves manipulation of financial data, misappropriation of assets, or concealment of liabilities (Nugraha & Prasetyo, 2021). In the public sector, fraud can be more difficult to detect due to the complexity of government transactions and weaker internal controls (Latifah et al., 2020). Auditors must therefore be trained to identify fraud indicators and apply ethical judgment in distinguishing mistakes from intentional acts.

Auditor's Ability to Detect Fraud

Fraud detection ability refers to an auditor's capability to recognize and interpret fraud symptoms, evaluate red flags, and apply audit techniques effectively. Factors influencing this ability include analytical skill, professional judgment, ethics, and situational awareness (Wijaya & Hermawan, 2021). Auditors must synthesize multiple

information sources and apply professional standards, particularly when management attempts to obscure fraud.

Professional Skepticism

Professional skepticism is a critical component of audit quality. It refers to an auditor's tendency to question evidence, maintain alertness to fraud possibilities, and withhold judgment until sufficient evidence is obtained (Mareta & Dewi, 2021). High skepticism levels can prevent auditors from being overly reliant on client information and increase their likelihood of identifying inconsistencies. However, situational pressures or audit fatigue may reduce its effectiveness.

Competence

Auditor competence includes knowledge, skills, and experience acquired through education and practice. Competent auditors are more capable of evaluating audit evidence and responding to complex fraud schemes (Hidayat & Yanti, 2020). However, competence alone may not guarantee fraud detection unless supported by analytical rigor and ethical awareness.

Independence

Independence ensures objectivity in evaluating financial data and reporting findings. It encompasses both independence of mind (free from bias) and independence in appearance (public perception of impartiality) (Iskandar et al., 2021). Auditors who maintain independence are better equipped to confront fraudulent activities without external influence.

Integrity

Integrity is the auditor’s commitment to honesty, transparency, and ethical conduct. It underlies every professional judgment and serves as a safeguard against manipulation or collusion with auditees (Utami & Rosidi, 2020). High integrity increases the auditor’s resistance to pressure and enhances the credibility of audit findings.

Moral Reasoning

Moral reasoning refers to the auditor’s ability to evaluate actions and decisions from an ethical perspective. It involves critical thinking about fairness, accountability, and consequences (Wardani et al., 2019). Auditors with advanced moral reasoning are more likely to identify unethical behavior and act according to professional codes of ethics, even in complex or ambiguous situations.

METHOD

This study employed a quantitative research design with a survey approach to examine the influence of professional skepticism, competence, independence, integrity, and moral reasoning on auditors' ability to detect fraud. The population in this research consisted of government auditors working at the Audit Board of the Republic of Indonesia (BPK-RI) Representative Office in Central Java Province, totaling 100 individuals. A non-probability sampling technique, specifically purposive sampling, was used to select respondents based on the criteria of having a minimum of three years of audit experience and willingness to participate. Although purposive sampling is suitable for targeting specific expertise, it may limit the generalizability of findings due to potential selection bias (Setyaningrum & Syafitri, 2021).

Primary data were collected using a structured, self-administered questionnaire, which consisted of closed-ended items measured using a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Each variable was operationalized based on established indicators from prior literature. The indicators for professional skepticism were adapted from Hurtt et al. (2013), while competence, independence, and integrity were measured using validated items adapted from studies by Kartika and Prabowo (2020) and Suryanto et al. (2021). Moral reasoning was assessed using scenarios designed to evaluate ethical judgment, adapted from Rest's Defining Issues Test (Wardani & Fitriani, 2022).

Before the main data collection, a pilot test was conducted on 20 auditors to ensure clarity and validity of the questionnaire items. The reliability of each construct was tested using Cronbach's alpha, with all variables exceeding the 0.70 threshold, indicating acceptable internal consistency (Yuliani & Lestari, 2020). Construct validity was also assessed using factor analysis, confirming that the items loaded appropriately onto their respective variables. The data were analyzed using multiple linear regression with the assistance of SPSS software to test the relationship between the independent and dependent variables and to evaluate the significance and explanatory power of the model.

This methodological framework allows for a robust assessment of how internal auditor attributes influence fraud detection capability, while also addressing the ethical and contextual dimensions inherent to public sector auditing.

RESULT

Model Fit Results

The model fit was assessed using the ANOVA test to determine whether the set of independent variables professional skepticism, competence, independence, integrity, and moral reasoning simultaneously influences auditors' ability to detect fraud. The ANOVA results show an F-value of 94.218 with a significance level of 0.000, which is below the standard threshold of 0.05. This indicates that the regression model is statistically significant and appropriate for explaining the dependent variable.

These findings suggest that the independent variables, when considered together, contribute meaningfully to predicting the auditors' effectiveness in detecting fraud. Therefore, the model used in this study is deemed valid and reliable in explaining how various auditor characteristics interact to enhance or impede their fraud detection capabilities.

Coefficient of Determination Test

The coefficient of determination (R^2) test was used to measure how much variation in the dependent variable auditors' ability to detect fraud can be explained by the independent variables: professional skepticism, competence, independence, integrity, and moral reasoning. Based on the model summary, the adjusted R^2 value is 0.905, which indicates that approximately 90.5% of the variance in auditors' fraud detection ability is explained by the regression model.

This high adjusted R^2 value signifies that the model has strong explanatory power, meaning that the selected independent variables collectively provide a substantial explanation of auditors' performance in detecting fraud. The remaining 9.5% may be attributed to other factors not included in the model, such as organizational culture, leadership influence, or external audit pressure, which could be explored in future research.

Hypothesis Testing Results

The hypothesis testing was conducted using partial t-tests to assess the individual influence of each independent variable on auditors' ability to detect fraud. The test results indicate that independence and integrity have a significant positive effect on fraud detection. The independence variable has a significance value of 0.000 and a standardized coefficient (β) of 0.504, while the integrity variable also has a significance value of 0.000

with a standardized coefficient of 0.449. These results confirm the acceptance of the third and fourth hypotheses, respectively, suggesting that auditors who maintain independence and uphold integrity are more capable of detecting fraudulent activities.

On the other hand, the variables professional skepticism (Sig. 0.132), competence (Sig. 0.348), and moral reasoning (Sig. 0.232) do not have a statistically significant effect on fraud detection, as their p-values exceed the 0.05 threshold. Consequently, the first, second, and fifth hypotheses are rejected. These findings suggest that although these attributes are conceptually important, they may not directly influence the practical ability of auditors to detect fraud in the public sector, possibly due to external pressures, complexity of fraud schemes, or limitations in the auditors' situational judgment. This aligns with the findings of previous studies such as Atmaja (2016) and Murwanto et al. (2010), which found no significant impact of competence and skepticism on fraud detection capabilities.

Discussion

The Effect of Professional Skepticism on Auditors' Ability to Detect Fraud

The findings indicate that professional skepticism does not have a significant effect on auditors' ability to detect fraud, resulting in the rejection of the first hypothesis. This outcome suggests that variations in auditors' levels of skepticism do not necessarily translate into differences in their fraud detection capabilities. One possible explanation is that professional skepticism requires not only a questioning mindset but also the application of critical analysis and interpretation of audit evidence, which may not have been adequately captured through self-reported responses (Putri & Wijaya, 2021). Moreover, misunderstanding of the questionnaire items may have contributed to inconsistencies in measuring actual skepticism levels.

This result is consistent with the study by Murwanto et al. (2010), who found that skepticism alone was not a determinant of fraud detection effectiveness. Similarly, research by Hartati and Lestari (2020) found that skepticism must be supported by effective audit planning and proper identification of risk indicators to be impactful. Therefore, while skepticism is theoretically important, its influence may be mediated by contextual or procedural factors in audit environments.

The Effect of Competence on Auditors' Ability to Detect Fraud

The second hypothesis is also rejected, as competence did not significantly influence auditors' ability to detect fraud. Although competence, including knowledge and experience, is often considered a key factor in audit performance, this finding suggests that competence alone may be insufficient when auditors face complex and evolving fraud schemes. As noted by Atmaja (2016), increased technical knowledge does not always correlate with improved detection if the auditor lacks critical thinking, situational awareness, or access to reliable evidence.

This finding aligns with the research of Siregar et al. (2019), which demonstrated that competence must be integrated with professional ethics and continuous learning to enhance audit outcomes. In addition, Nugroho and Anggraini (2021) emphasized that in the public sector, structural challenges and bureaucracy may limit the application of technical competence in detecting fraud effectively.

The Effect of Independence on Auditors' Ability to Detect Fraud

The third hypothesis is accepted, as independence shows a significant and positive influence on auditors' ability to detect fraud. Independence enables auditors to perform their duties objectively, without external pressures or conflicts of interest. The high significance level in this study confirms that auditors who maintain both independence of mind and independence in appearance are more effective in identifying fraudulent behavior.

This finding supports previous studies by Fuad (2015) and is reinforced by recent work from Dewi and Prasetyo (2020), who found that independence enhances auditors' professional judgment, especially in high-risk audits. The public sector context further underscores the importance of independence, as auditors are often required to evaluate politically sensitive or high-value transactions (Wardhani & Hadi, 2022).

The Effect of Integrity on Auditors' Ability to Detect Fraud

Integrity also exerts a significant positive effect on fraud detection, leading to the acceptance of the fourth hypothesis. Auditors with strong integrity are less likely to be influenced by external pressures and more committed to upholding ethical principles and the public interest. These qualities are essential when confronting fraud cases that may involve high-ranking officials or sensitive political issues.

This result is consistent with the findings of Nurul (2014) and is further supported by Prasetyo and Fitriyani (2021), who concluded that integrity acts as a moral compass guiding auditors' behavior during complex ethical dilemmas. In the Indonesian context, where fraud is often embedded within organizational systems, integrity is a critical safeguard against complicity and neglect.

The Effect of Moral Reasoning on Auditors' Ability to Detect Fraud

The fifth hypothesis is rejected, as moral reasoning does not significantly influence auditors' ability to detect fraud. Although moral reasoning plays an important role in ethical decision-making, it may not directly affect the technical process of identifying fraudulent transactions. One possible reason for this result is the uniformity of responses in the moral reasoning section of the questionnaire, which may indicate limited understanding or engagement with abstract ethical scenarios.

This finding is consistent with Aliyudin (2015) and also aligns with more recent studies such as those by Yuliana and Fauzan (2020), which argue that while moral reasoning contributes to ethical awareness, its practical impact on fraud detection depends on contextual factors such as organizational culture and ethical leadership. Moreover, ethical reasoning alone may not suffice when auditors are not empowered structurally to act upon their ethical judgments.

CONCLUSION

This study examined the influence of professional skepticism, competence, independence, integrity, and moral reasoning on auditors' ability to detect fraud within the Audit Board of the Republic of Indonesia (BPK-RI) Representative Office in Central Java Province. The results revealed that among the five variables tested, only independence and integrity had a significant positive effect on fraud detection. These findings highlight auditors who uphold objectivity and strong ethical values are more capable of identifying fraudulent activities, particularly in public sector environments that demand high standards of accountability and transparency.

In contrast, professional skepticism, competence, and moral reasoning did not show a statistically significant effect on auditors' fraud detection abilities. This suggests that technical knowledge and ethical cognition alone may not directly enhance fraud detection performance without the presence of institutional support, critical thinking frameworks,

and situational awareness. These results contribute to the existing literature by confirming that behavioral and ethical attributes rather than technical factors alone are crucial in improving audit effectiveness.

Practically, the findings imply that audit institutions, particularly in the public sector, should prioritize the development of integrity and independence through ethical training, institutional safeguards, and enforcement of audit standards. Academically, this study opens new opportunities for future research to explore other influencing factors such as organizational culture, audit environment, leadership style, or whistleblowing mechanisms, which may interact with individual auditor characteristics in shaping fraud detection outcomes.

REFERENCES

Achmad, T., Wibowo, A., & Mulyadi, M. (2011). Kompetensi auditor dalam mendeteksi kecurangan. *Jurnal Akuntansi dan Keuangan, 13*(2), 112–123.

Ahmed, I., & Khan, M. A. (2020). Attribution theory and auditor's decision-making behavior: An empirical review. *International Journal of Business and Management Science, 10*(2), 112–122.

Aliyudin, M. (2015). Pengaruh penalaran moral terhadap kemampuan auditor dalam mendeteksi kecurangan. *Jurnal Akuntansi dan Keuangan Indonesia, 8*(1), 55–65.

Amalia, F., & Saputra, A. (2022). The effect of integrity, objectivity, and professionalism on auditor's ability to detect fraud. *Jurnal Akuntansi dan Keuangan, 13*(2), 110–120.

Anggriawan, E. F. (2014). Pengaruh pengalaman kerja, skeptisme profesional dan tekanan waktu terhadap kemampuan auditor dalam mendeteksi fraud. *Jurnal Nominal, 3*(2), 121–132.

Atmaja, D. (2016). Pengaruh kompetensi, profesionalisme, dan pengalaman audit terhadap kemampuan auditor Badan Pemeriksa Keuangan (BPK) dalam mendeteksi fraud dengan teknik audit berbantuan komputer (TABK) sebagai variabel moderasi. *Media Riset Akuntansi, Auditing & Informasi, 16*(1), 45–60.

Dewi, I. A. P., & Prasetyo, D. A. (2020). The role of auditor independence in enhancing audit quality: Evidence from the public sector. *Jurnal Akuntansi Publik, 5*(2), 88–97.

Digdowiseiso, K., Subiyanto, B., & Priadi, J. I. (2022). Factors affecting the ability of government auditors to detect fraud: Evidence from Indonesia. *Fair Value: Jurnal Ilmiah Akuntansi dan Keuangan, 4*(6), 2621–2627.

Fuad, M. (2015). Pengaruh independensi auditor terhadap kemampuan mendeteksi kecurangan. *Jurnal Akuntansi dan Audit, 6*(1), 77–85.

Hartati, S., & Lestari, E. R. (2020). The influence of professional skepticism and workload on fraud detection: A study on government auditors. *Jurnal Akuntansi dan Keuangan, 12*(1), 45–55.

Hidayat, T., & Yanti, L. (2020). The effect of auditor competence and workload on fraud detection. *Jurnal Riset Akuntansi dan Keuangan, 8*(2), 125–133.

Hurtt, R. K., Brown-Liburd, H., Earley, C. E., & Krishnamoorthy, G. (2013). Research on auditor professional skepticism: Literature synthesis and opportunities for future research. *Auditing: A Journal of Practice & Theory, 32*(1), 45–97.

Iskandar, D., Sutrisno, T., & Amin, A. (2021). Independence, competence, and time pressure in detecting fraud: Evidence from government auditors. *Journal of Contemporary Accounting, 3*(1), 22–30.

Kartika, A., & Prabowo, H. (2020). Measuring integrity and competence of internal auditors in public institutions. *Jurnal Akuntansi Publik, 11*(1), 59–70.

Latifah, L., Effendi, N., & Purba, C. (2020). Fraud detection and prevention in public sector: Auditor perspectives. *Public Sector Accounting Journal, 5*(1), 45–56.

Lubis, R., & Marlina, L. (2023). The influence of professional skepticism and experience on fraud detection ability of auditors. *Jurnal Akuntansi Multiparadigma, 14*(1), 44–59.

Maksum, A., Tarmizi, H. B., & Kartika, E. (2021). Public sector audit quality: The role of competence, independence, and ethics. *Jurnal Ilmiah Ekonomi Islam, 7*(1), 13–23.

Mareta, P. A., & Dewi, R. C. (2021). Professional skepticism, audit tenure, and fraud detection. *Jurnal Akuntansi dan Audit Indonesia, 25*(1), 50–62.

Mokoagouw, M., Kalangi, L., & Gerungai, N. (2018). Pengaruh skeptisme profesional dan pengalaman auditor terhadap kemampuan auditor eksternal dalam mendeteksi kecurangan (Survei pada auditor BPK RI Perwakilan Sulawesi Utara). *Jurnal Riset Akuntansi Going Concern, 13*(2), 261–272.

Murniati, M. P., Wulandari, D., & Sari, A. R. (2021). Statistical analysis in audit research: Application of ANOVA in evaluating auditor performance. *Jurnal Riset Akuntansi dan Keuangan, 8*(2), 102–112.

Murwanto, H., Wibowo, H., & Astuti, R. (2010). Pengaruh skeptisisme profesional terhadap pendeteksian kecurangan: Studi pada auditor pemerintah. *Jurnal Akuntansi dan Keuangan Indonesia, 7*(2), 134–148.

Nugraha, F. R., & Prasetyo, D. B. (2021). The role of forensic audit and fraud indicators in corruption detection. *Jurnal Ilmu dan Riset Akuntansi, 10*(5), 1–14.

Nugroho, H. A., & Anggraini, D. (2021). Auditor competence and its effect on fraud detection: A study in government audit institutions. *Jurnal Riset Akuntansi dan Bisnis, 10*(2), 102–112.

Nurul, S. (2014). Pengaruh integritas terhadap kemampuan auditor mendeteksi kecurangan. *Jurnal Akuntansi dan Etika, 6*(2), 77–88.

Prasetyo, H., & Fitriyani, S. (2021). Integrity and organizational culture as determinants of auditor performance in detecting fraud. *Jurnal Akuntansi dan Auditing, 17*(1), 55–67.

Putri, A. R., & Wijaya, K. M. (2021). Professional skepticism and audit experience: Do they matter in fraud detection? *Jurnal Ilmu dan Riset Akuntansi, 10*(3), 33–44.

Setyaningrum, D., & Syafitri, R. (2021). The effectiveness of purposive sampling in selecting respondents for audit research. *Jurnal Riset Akuntansi Kontemporer, 13*(2), 121–130.

Siregar, M. E., Nurhalimah, & Fauzi, R. (2019). The effect of auditor competence and independence on audit quality with ethical behavior as a moderating variable. *Jurnal Riset Akuntansi Multiparadigma, 9*(2), 211–225.

Suryanto, T., Harymawan, I., & Hayati, N. (2021). Independence and ethical behavior in audit practice: Evidence from public auditors. *Jurnal Akuntansi dan Etika Bisnis, 7*(1), 24–37.

Tuanakotta, T. M. (2020). *Audit berbasis ISA dan sistem pengendalian mutu*. Salemba Empat.

Utami, H., & Rosidi, R. (2020). Integrity and ethical leadership in public audit institutions. *Jurnal Ilmu Akuntansi dan Bisnis, 11*(2), 99–108.

Wardani, D. P., Azzahra, N., & Wicaksono, R. (2019). The impact of moral reasoning on ethical decisions of auditors. *Jurnal Akuntansi Keuangan dan Bisnis, 12*(2), 143–153.

Wardhani, N. F., & Hadi, S. P. (2022). Auditor independence and ethical decision making in public sector auditing. *Jurnal Akuntansi dan Keuangan Negara, 6*(1), 91–103.

Widiyastuti, M., & Pamudji, S. (2009). Pengaruh kompetensi, independensi, dan profesionalisme terhadap kemampuan auditor dalam mendeteksi kecurangan (fraud). *Majalah Ekonomi dan Bisnis, 5*(2), 52–73.

Wijaya, A., & Hermawan, A. (2021). Auditor's analytical skill and fraud detection: The role of judgment and experience. *Jurnal Riset Akuntansi dan Keuangan Indonesia, 6*(1), 72–81.

Yuliana, T., & Fauzan, A. R. (2020). The relationship between moral reasoning and auditor behavior in ethical dilemmas. *Jurnal Etika dan Akuntabilitas, 4*(1), 75–84.

Yuliani, R., & Lestari, S. D. (2020). Construct validity and reliability testing in accounting behavior research. *Jurnal Metodologi Penelitian Sosial, 4*(1), 44–52.

Yulianti, A., & Nugroho, A. (2021). The effect of auditor ethics and moral reasoning on the detection of financial fraud in the public sector. *Jurnal Akuntansi dan Audit Publik, 17*(2), 95–104.