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Muhammad Tho'in , Iin Emy Prastiwi

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**The Effect Of Expert Management, Professional Skepticism And Professional Ethics On Auditors
Detecting Ability With Emotional Intelligence As Modeling Variables
(Study At The Makassar City Inspectorate)**

1. Murtiadi Awaluddin¹
2. Nirgahayu²
3. Rulyanti Susi Wardhani³

¹ Program pascasarjana UIN Alauddin, H.M.Yasin Limpo No.36 Samata-Gowa, Sulawesi Selatan

² Fakultas Ekonomi dan Bisnis Islam UIN Alauddin Makassar, H.M.Yasin Limpo No.36 Samata-Gowa, Sulawesi Selatan

³ Fakultas Ekonomi, Universitas Bangka Belitung, Kampus Terpadu UBB, Kelurahan Balunijuk, Kecamatan Merawang, Kepulauan Bangka Belitung, Indonesia.

*Correspondent Author: murtiadi.awaluddin@uin-alauddin.ac.id.

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Abstract

This study aims to examine the effect of management experts, professional skepticism and professional ethics on the auditor's ability to detect fraud with intelligence emotional as a moderating variable. This research was conducted at the Makassar City Inspectorate. This research is an explanatory study with a quantitative approach. The study used a saturated sample method with a sample of 25 people. Analysis data in this research using multiple regression analysis with absolute difference value. The results of multiple analysis show that management experts, professional skepticism and professional ethics have a positive and significant effect on the auditor's ability to detect fraud. The result of the analysis show that emotional intelligence is able to moderate expert management and professional skepticism towards the auditor's ability to detect fraud, while emotional intelligence does not moderate professional ethics on the auditor's ability to detect fraud..

Keywords:

ability of auditors; management expert; professional skepticism; professional ethics; emotional intelligence

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1. Introduction

An audit is an independent audit process examining the financial statements of an organization to provide a reasonable opinion or opinion regarding its fairness and suitability with generally accepted accounting principles (Nur, Emrinaldi, Julita, 2014 & Adrian, 2017). The auditor is divided into two namely internal auditors and external auditors. Internal auditors are employees who audit various elements within an entity that employees have complied with all entity policies efficiently. While employee auditors have complied with all entity policies efficiently. Whereas the external auditor is a separate audit from the entity to ensure that the policy has been carried out in accordance with established standards. An auditor has the duty to carry out an audit of an entity's financial statements and provide opinions or opinions on the account balance in the financial statements whether it has been presented fairly in accordance with financial reporting standards or generally applicable accounting principles and financial reporting standards or accounting principles generally accepted and the standards have been implemented consistently.

In Indonesia, cheating on government agencies does not only involve people who have high positions but also those who are under them, and not only in the central government but also within the local government (Anggriawan, 2019; Hartan, 2016). Given the importance of the tasks carried out by the internal auditor / inspectorate, it is necessary to ensure that the tasks and functions carried out can be carried out properly. Expertise and technical skills to carry out checks are certainly a very significant thing in carrying out these tasks. With the support of competencies and audit techniques as well as other competencies from the formal and informal levels of education and experience in audit practice, the auditor must be able to collect and evaluate the evidence used to support the assessment given (Awaluddin, 2013).

The process of recording financial transactions is usually done manually and requires carefulness and carefulness of the workforce (Girinatha Surya & Sari Widhiyani, 2016). Where the financial statement information will be used as the basis for management decision making. The financial statements presented must be completely free of material misstatements and the financial statements are prepared in accordance with generally accepted accounting standards (Adnyani, Atmadja & Herawati, 2014). Management of state finances as well as the private sector is inseparable from the risk of fraud. Various cases of fraud such as corruption, financial report manipulation, and asset fraud can also occur in the government environment (Sugiarto, 2016; Arsendy, 2017). In order for fraud to be minimized, of course companies or government agencies need effective and efficient ways to improve internal control (Hartan, 2016).

Fraud or fraud is increasingly prevalent in various ways that continue to grow so that the auditor's ability to detect fraud must also be continually improved, however, the auditor is required to remain able to detect fraud if fraud occurs in carrying out his audit duties (Anggriawan, 2014). One factor that can be considered or possessed by an auditor to strengthen its ability to detect fraud is the expertise of an auditor. Audit must be carried out by someone who has sufficient technical expertise and training as an auditor. Expertise is an important element that must be owned by an independent auditor in order to become a professional workforce. Auditor expertise is considered as someone who has extensive knowledge, education and high skills. According to Drupadi (2015) and Pertiwi and Budiarta (2017) an auditor's expertise in auditing reflects the level of knowledge, experience, and education that the auditor has. (Sari and Ruhayat (2018) and (Faisal and Sari, 2018) state that expertise itself means the ability to apply knowledge to problems that are generally faced and resolve these problems without the need to re-learn extensively and meaningful assistance from other parties. the expertise of an auditor, the ability possessed by the auditor will be more accurate. With his expertise, the auditor is able to learn actively, process

information that is relevant and able to predict and detect fraud and errors so that it can affect the quality of the audit produced later.

The auditor uses the skill of his professional skepticism when giving his opinion. In order for the given opinion to be appropriate, the auditor requires all sufficient competent evidence and to obtain this skepticism a skeptical attitude is needed (Silalahi, 2013). According to Adnyani, Atmadja and Herawati (2014) professional skepticism is interpreted as an attitude that is not easy to believe in audit evidence presented by management, an attitude that always questions and evaluates critical audit evidence. An auditor with high flight hours as well as the usual finding fraud may be more careful in detecting fraud than auditors with low flight hours (Anggriawan, 2014).

Kartikarini and Sugiarto (2016) in their research showed that the higher the professional skepticism that the auditor has, the more desire to find out about the red flags around him. Research (Noviyanti, 2008) also shows that auditors with an identification-based level of trust if given a high fraud risk assessment will show higher professional skepticism in detecting fraud, whereas in auditors with calculus-based trust levels, the level of fraud risk assessment will not be high. Affect his skepticism. In contrast to research conducted by Rahayu (2016) where professional skepticism does not affect the auditor's ability to detect fraud because, (1) there are differences in the level of skepticism between senior auditors and junior auditors (2) fraud perpetrators are considered brave and have high intellectual property, and have sophisticated ways.

The basic thing that must be considered by auditors is ethics in profession. According to Ariyanto (2010) professional ethics is needed by each profession to gain trust from the public, such as the profession of auditors. Putri and Juliarsa (2014) professional ethics includes a standard of attitudes of members of the profession that are designed to be as practical and realistic as possible, but still idealistic. Each auditor must adhere to their professional ethics so as not to deviate from the rules in completing his client's financial statements. If an auditor is unable to carry out his duties in accordance with ethics, the permission of the auditor can be revoked as is the case with a public accountant.

Auditor performance is not only seen from perfect work ability, but also the ability to master and manage oneself and the ability to build relationships with others. This ability by Daniel Goleman is called emotional intelligence or emotional intelligence that will give an influence from within a person. Goleman (2009) through his research said that emotional intelligence accounted for 80% of the determinants of success, while the other 20% was determined by IQ (Intelligence Quotient).

Emotional intelligence is a capability in managing our responses and emotions when dealing with other people, situations, interaction problems, and stress conditions, so that we get effective results or our understanding of others so that we can manage all situations and can interact with win-win ways (Wijayanti, 2012). Emotional intelligence is the ability to recognize one's own feelings and other people's feelings, motivate themselves, and manage emotions well in themselves and in relationships with others (Choiriah, 2013). Related to emotional intelligence in acting, someone will know to place themselves in a social environment, understand how to act in everyday life.

The quality of audits conducted by the Makassar City Inspectorate is still in the spotlight because there are still many cases of fraud that have occurred. As the City's internal supervisor, the Inspectorate has carried out several prevention of fraudulent actions by carrying out the Data Updating Follow-Up Activities along with the SKPD in order to follow up on all previous findings. The completion of the follow-up results of the inspection results will be evaluated and monitored on an ongoing basis by the Makassar City Inspectorate, so that activities like this really require professional and higher-skilled auditors to prevent even more fraudulent acts.

The nature of the regional inspectorate functions as an internal government auditor who has the task of carrying out general supervision activities of the regional government and other tasks given by the regional head. So that various forms of fraud such as fraud cases or corruption cases that occur not only can be anticipated, but can also be resolved in the area, especially through the maximum role of the regional Inspectorate because fraud committed by regional officials will later have an impact on the community itself.

2. Literature Review

2.1 Cognitive Dissonance Theory

This theory was introduced by Leon Festinger in 1957. This theory says that humans basically like consistency, therefore humans will tend to take attitudes that do not conflict with each other and avoid taking actions that are not in accordance with his attitude. Dissonance means there is an inconsistency. Cognitive dissonance means that psychological conditions are unpleasant which arise when in humans there is a conflict between two cognitions or conflicts between behavior and attitudes. Cognitive dissonance theory also helps to explain whether the auditor's professional skepticism is affected or not by the fraud risk assessment that is set by his supervisor, even though the auditor actually has a low level of trust in the client (Noviyanti, 2008).

2.2 Attribution Theory

Attribution theory was proposed by Fritz Heider in 1958. In this study attribution theory is used to explain conclusions or decisions made by auditors. Attribution theory basically wants to explain the causes of other people's behavior. Is the behavior caused by internal dispositions (eg motives, attitudes, etc.) or by external circumstances (Kartikarini and Sugiarto, 2016). Internal disposition is factors that come from within the individual, while external conditions come from the environment outside the individual. In the context of auditing, attribution theory is widely used by researchers to explain auditor judgment, performance appraisal, and decision making by auditors.

Attribution is related to valuation and explains how an auditor behaves. The auditor's ability to detect fraud a lot is determined by internal attribution, where the factors that determine the ability more come from within the auditor. Ability can be formed through one's efforts, for example by seeking knowledge, maintaining independence, and increasing attitudes of professional skepticism. Chen, Kelly and Salterio (2012) and Kartikarini & Sugiarto (2016) mention that attribution theory can answer questions about social perception but also at the same time relate to self-perception. The auditor when dealing with the red flag when conducting an audit, will try to find the cause and make conclusions about the red flags. An auditor's self-perception plays an important role in deducing whether red flags lead to symptoms of cheating or just an error.

2.3 Management Expert

Management expert is an important element that must be owned by an independent auditor in order to become a professional workforce. Auditor expertise (management expert) is considered as someone who has extensive knowledge, education and high skills. Management expert is a person or organization that has expertise in a field outside of accounting and auditing, and that expertise can be used to help him in carrying out the tasks he is given (Tuanakotta, 2015). According to Drupadi (2015) an auditor's expertise in auditing reflects the level of knowledge, experience, and education that the auditor has. Trisnahningsih (2010) states that expertise itself means the ability to apply knowledge to problems that are generally faced and resolve these problems without the need to re-learn widely and meaningful assistance from other parties. The higher an auditor's expertise, the better the ability of an auditor in an effort to detect fraud. With his expertise, the auditor is able to learn actively, process information that is relevant and able to predict and detect fraud and errors so that it can influence decisions made by the auditor (Artha & Herawati, 2014).

2.4 Professional Skepticism

Auditors' professional skepticism is an attitude in conducting audit assignments (Prasetyo, 2015). Professional skepticism is considered more important for auditors in assessing audit evidence. Skepticism is a critical attitude in assessing the reliability of assertions or evidence obtained, so that in carrying out the audit process an auditor has sufficient confidence in the assertion or evidence he has obtained and also considers the adequacy and suitability of the evidence obtained (Anggriawan, 2014).

According to Hartan (2016) professional skepticism is the attitude of an auditor by always questioning and evaluating critically on existing audit evidence. An auditor who has a professional skepticism will not simply put trust in the client's explanation relating to audit evidence. The existence of professional skepticism will be better able to analyze the existence of fraudulent acts in the financial statements so that the auditor will increase the detection rate at the next auditing process.

2.5 Emotional Intelligence

Emotional intelligence is the ability to face frustration, the ability to control emotions, a spirit of optimism and the ability to establish relationships with other people (Khairat, 2017). Someone with effective use of emotions in building productive relationships in achieving success in achieving a successful performance. Emotional intelligence is an emotional skill that includes the ability to control oneself and have endurance when facing obstacles, being able to control impulses and not be satisfied quickly, able to regulate moods and be able to manage anxiety so as not to interfere with the ability to think, be able to empathize and hope (Wijayanti, 2012) So that someone who has emotional intelligence is able to place themselves and act well.

2.6 Ability of Auditors to Detect Fraud

The ability to detect fraud is a skill or expertise possessed by the auditor to find indications of fraud (Anggriawan, 2014). Detecting fraud is an attempt to get sufficient initial indications of fraud, while at the same time narrowing down the space for the perpetrators of fraud. In carrying out the role of the audit, the auditor is responsible for planning and carrying out the audit in order to obtain sufficient confidence whether the financial statements are free of material misstatements. With the support of competencies and audit techniques as well as other competencies from the formal and informal levels of education and experience in audit practice, the auditor must be able to collect and evaluate the evidence used to support the award given (Awaluddin, 2013).

2.7 Previous research

Herdiansyah, Rizki, & Sukarmanto (2017) examined the Effect of Auditor Experience, Professional and Gender Expertise on Moderate Cheating Detection Professional Skepticism. The results of the study indicate that auditor experience, professional expertise and gender have a high influence on fraud detection with professional skepticism as a moderating variable. The results of the study by Kartikarini and Sugiarto (2016) regarding the Effects of Gender, Expertise and Professional Skepticism on the Ability of Auditors to Detect Fraud. The results showed that gender, expertise and professional skepticism had a positive effect on the auditor's ability to detect fraud. This is also supported by attribution theory which states that expertise is a part of internal attribution whose existence is largely determined by the factors of the individual including abilities and effort.

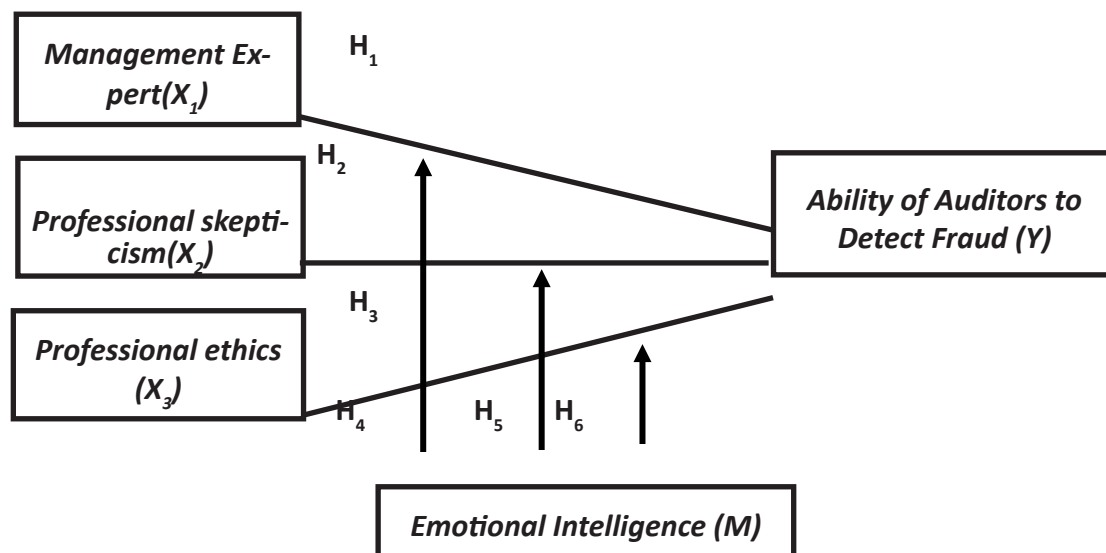
Anggriawan's research (2014) concerning the Effect of Work Experience, Professional Skeptics and Time Pressure on the Auditor's Ability to Detect Fraud (Empirical Study at the Public Accountant Office in DIY). The results showed a positive effect of work experience on the auditor's ability to detect fraud. There is a positive influence between professional skeptics on the auditor's

ability to detect fraud. There is a negative influence between the time pressure on the auditor's ability to detect fraud. Hartan (2016) examines the effects of professional skeptics, Independence and Competence on the Ability of Auditors to Detect Fraud (Empirical Study at the Inspectorate of the Special Region of Yogyakarta). The higher professional skepticism possessed by auditor increases the auditor's ability to detect fraud if faced with symptoms of fraud.

Sari, Arwinda., Made, & Wirakusuma (2018) examined the effect of professional skepticism, ethics, personality types, compensation and experience in fraud detection. The results of these studies indicate professional skepticism has a positive effect on fraud detection. Research also shows a positive influence between ethics and fraud detection. Compensation also has a positive effect on fraud detection. Experience has a positive effect on fraud detection. Personality has no effect on fraud detection. The ethics that the auditor has when auditing reports can affect the audit results to be of higher quality.

3. Methods

The framework is explained in Figure 1 below:



Picture 1
Thinking Framework

Based on Figure 1 above in detecting fraud committed by auditors, it is also the same as the auditor's professional skepticism which is the auditor's attitude in conducting audit assignments where this attitude includes the mind that is always questioning and evaluating critically on audit evidence, because of evidence audit is accumulated and assessed during the audit process, professional skepticism must be used during the process (Noviyanti, 2008). And also someone with high emotional intelligence will be more skilled to know which one is right related to the client's financial statements which will influence auditor opinion.

3.1 Hypothesis

H₁: Management Expert influences the ability of the auditor to detect fraud

H₂: Professional Skepticism affects the auditor's ability to detect fraud

H₃: Professional Ethics influences the auditor's ability to detect fraud

H₄: Management Expert influences the ability of auditors to detect fraud in moderating emotional intelligence

H₅: Professional Skepticism influences the ability of auditors to detect fraud in moderating emotional intelligence

H6: Professional Ethics influences auditor's ability to detect fraud in moderating emotional intelligence

The type of research used in this study is explanatory research, namely research that aims to test a theory or hypothesis to strengthen or even reject the theory or hypothesis of the results of existing research. Explanatory research is fundamental and aims to obtain information, information, data about things that are not yet known by preparing several questions as a guide to obtain primary data in the form of information, information as the initial data needed. This research was conducted at the Makassar City Inspectorate Office located on Teduh Bersinar No. 6, Gunung Sari, Makassar City.

The research approach used in this study is quantitative which uses numbers and with statistical calculations. Quantitative research can be interpreted as a research method used to examine a particular population or sample, sampling techniques are generally carried out randomly, collecting and using research instruments, analyzing quantitative or statistical data with the aim of testing predetermined hypotheses.

The population in this study were all auditors at the Makassar City Inspectorate Office. In this study, the sampling technique used saturated samples. Saturated sample is a sampling technique if all members of the population are used as a sample of Sugiyono (2014) in Hariyati (2014)). Saturated sample techniques are often used when the population is relatively small. Another term for saturated samples is census, in the name of all members of the population used as research samples. The type of data used in this study is subject data. The source of this research data is primary data. With the techniques used by researchers in collecting data, namely: by survey method using questionnaire media (questionnaire). To measure the opinions of respondents, the Likert scale is used which generally uses five rating points.

3.2 Data Analysis Method

The method of data analysis uses descriptive statistics, data quality tests, classic assumption tests and hypothesis testing with the help of computers.

4. Result and Discussion

4.1 Data Quality Test Results

Validity test, reliability test, normality test, multicollinearity test, and heterocedasticity have been done, result analisis show there is no problem in the data and also shows normal data and can be processed in the next regression.

Table 1 Determination Coefficient Test Results (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,920 ^a	,846	,824	105,453

a. Predictors: (Constant), Professional ethics (X₃), Management Expert (X₁), Professional Skepticism (X₂)

Source: Primary Data processed in 2018

Based on table 1 above, the test results of the determination coefficient R value is 0.920 or 92.00%. This means that a strong positive relationship between expert management variables, professional skepticism and professional ethics on the auditor's ability to detect fraud is 92.00%. From the table above, it is known that the determination coefficient value of R square is 0.846, this means that 84.6% indicates that the auditor's ability to detect fraud is influenced by expert management variables, professional skepticism and professional ethics. The remaining 15.4% is influenced by other variables that have not been studied in this study.

Table 2 F Test Results - Simultaneous Test

	Model	Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	128,407	3	42,802	38,490	,000 ^b
	Residual	23,353	21	1,112		
	Total	151,760	24			

a. Dependent Variable: Ability of Auditors to Detect Fraud (Y)
b. Predictors: (Constant), Professional ethics (X₃), Management Expert (X₁), Professional Skepticism (X₂)

Source: Primary Data processed in 2018

Based on table 2 above, it can be seen that the multiple regression test shows that the F count is 38.490 with a significance level of 0.000 which is smaller than 0.05, where the calculated F value (38.490) is greater than the F table value of 3.07 (df1 = 4-1 = 3 and df2 = 25-4 = 21), then Ho is rejected and Ha is accepted. Means that the management expert, professional skepticism and professional ethics variables together influence the auditor's ability to detect fraud.

Table .3 t Test Results – Partial Test

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1,652	2,284		-,723	,478
1 Management Expert (X ₁)	,394	,102	,476	3,855	,001
Professional Skepticism (X ₂)	,374	,170	,279	2,206	,039
Professional ethics (X ₃)	,326	,121	,301	2,690	,014

Dependent Variable: Auditor Ability to Detect Fraud (Y)

Source: Primary Data processed in 2018

Based on table 3 above, the results of the interpretation of the research hypothesis proposed can be seen as follows:

- a. Expert management influences the ability of auditors to detect fraud (H₁)

Based on table 3 it can be seen that the expert management variable has a t count of 3.855 > t table with sig. $\alpha = 0.05$ and $df = n-k$, which is 25-4 = 21 t table 1.673 with a significance level of 0.001 which is smaller than 0.05, then Ha is accepted. This means that management experts have a positive effect on the auditor's ability to detect fraud. The results of this study indicate that when the management experts possessed by auditors increase, the auditor's ability to detect fraud will be better. Thus the first hypothesis which states that management experts influence the ability of auditors to detect fraud is accepted.

- b. Professional skepticism affects the auditor's ability to detect fraud (H₂)

Based on table 3 it can be seen that the professional skepticism variable has t count of 2.206 > t table 1.673 with a significance level of 0.039 which is smaller than 0.05, then Ha is accepted. This means that professional skepticism has a positive effect on the auditor's ability to detect fraud. The results of this study indicate that the better the professional skepticism possessed by the

auditor, the better the auditor's ability to detect fraud. Thus the second hypothesis which states professional skepticism has an effect on the auditor's ability to detect fraud is accepted.

c. Professional ethics influences the auditor's ability to detect fraud (H_3)

Based on table 3 it can be seen that the professional ethics variable has t arithmetic of 2.690 > t table 1.673 with a significance level of 0.014 which is smaller than 0.05, then H_a is accepted. This means that professional ethics has a positive effect on the auditor's ability to detect fraud. The results of this study indicate that the better the professional ethics possessed by auditors, the better the auditor's ability to detect fraud. Thus the third hypothesis which states professional ethics influences the auditor's ability to detect fraud is accepted.

Table 4 Determination Coefficient Test Results (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,952 ^a	,907	,869	,91148

a. Predictors: (Constant), X_{3_M} , X_{1_M} , Zscore: Emotional Intelligence (M), X_{2_M} , Zscore: Professional ethics (X_3), Zscore: Management Expert (X_1), Zscore: Professional Skepticism (X_2)

Source: Primary Data processed in 2018

Based on table 4 above, the test results of the determination coefficient of R square are 0.907 or 90.7%, which means that the ability of auditors to detect fraud can be explained by management expert, professional skepticism and professional ethics with emotional intelligence as a moderating variable. % is influenced by other variables that have not been studied in this study.

Table 5 F Test Results - Simultaneous Test

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	137,636	7	19,662	23,667	,000 ^b
Residual	14,124	17	,831		
Total	151,760	24			

a. Dependent Variable: Kemampuan Auditor Mendeteksi Kecurangan (Y)

b. Predictors: (Constant), X_{3_M} , X_{1_M} , Zscore: Emotional Intelligence (M), X_{2_M} , Zscore: Professional ethics (X_3), Zscore: Management Expert (X_1), Zscore: Professional Skepticism (X_2)

Source: Primary Data processed in 2018

In table 5 above, the results of Anova or F test indicate that the calculated F value is 23,667 with a significance level of 0,000 far below 0.05. This means that the management expert, professional skepticism, professional ethics and emotional intelligence variables together or simultaneously affect the auditor's ability to detect fraud.

Table 6 t Test Results - Partial Test

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	19,599	,651		30,123	,000
Zscore: Management Expert (X1)	1,079	,342	,429	3,158	,006
Zscore: Professional Skepticism (X2)	-,234	,451	-,093	-,518	,611
Zscore: Professional ethics (X3)	,519	,283	,207	1,838	,084
Zscore: Emotional Intelligence(M)	,914	,420	,363	2,175	,044
X1_M	1,466	,600	,222	2,444	,026
X2_M	1,458	,678	,222	2,152	,046
X3_M	,479	,397	,109	1,206	,244

a. Dependent Variable: Auditor Ability to Detect Fraud (Y)

Source: Primary Data processed in 2018

- a. Emotional intelligence moderates the influence of management experts on the auditor's ability to detect fraud (H₄)

From the results of the absolute difference test shown in table 6 shows that the AbsX1_M moderating variable has a t count of 2.444 > t table 1.739 (df = nk df = 25-8 = 17) with a significance level of 0.026 which is smaller than 0.05, then H_a accepted. Because the interaction between management expert variables with the auditor's ability to detect fraud (b2) has a significance level of 0.001 < 0.05 which means significant and the interaction between emotional intelligence and management experts on the auditor's ability to detect fraud (b3) has a significance level of 0.026 < 0.05 significant, the use of emotional intelligence variables is included in the quasi moderation category which means that the variables of emotional intelligence include independent variables and variables that moderate the management expert's ability to detect fraud. This means that the emotional intelligence variable can strengthen the relationship of the expert management variable to the auditor's ability to detect fraud. So the fourth hypothesis (H₄) which states that emotional intelligence moderates management experts on the auditor's ability to detect fraud is proven or accepted.

- b. Emotional intelligence moderates the effect of professional skepticism on the auditor's ability to detect fraud (H₅)

From the results of the absolute difference test shown in table 6 shows that the AbsX2_M moderating variable has a t count of 2.152 > t table 1.739 (df = nk df = 25-8 = 17) with a significance level of 0.046 which is smaller than 0.05, then H_a accepted. Because the interaction between professional variables skepticism with the ability of the auditor to detect fraud (b2) has a significance level of 0.039 < 0.05 which means significant and the interaction between emotional intelligence and professional skepticism on the auditor's ability to detect fraud (b3) has a significance level of 0.046 < 0.05 means significant, the use of emotional intelligence variables is included in the quasi moderation category which means that emotional intelligence variables including independent variables and variables that moderate professional skepticism towards the auditor's ability to

detect fraud. This means that the emotional intelligence variable can strengthen the relationship of professional variables skepticism towards the auditor's ability to detect fraud. So the fourth hypothesis which states emotional intelligence moderates professional skepticism towards the ability of auditors to detect fraud proven or accepted.

- c. Emotional intelligence moderates the influence of professional ethics on the auditor's ability to detect fraud.

From the results of the absolute difference test results shown in table 6 shows that the AbsX3_M moderating variable has t count of 1.206 < t table 1.739 (df = nk df = 25-8 = 17) with a significance level of 0.244 which is greater than 0.05, then H_a is rejected. Because the interaction between professional ethics variables with the auditor's ability to detect fraud (b2) has a significance level of 0.014 < 0.05 which means significant and the interaction between emotional intelligence and professional ethics on the auditor's ability to detect fraud (b3) has a significance level of 0.244 < 0.05 means not significant, the use of emotional intelligence variables is included in the predictor category, which means that emotional intelligence variables including independent variables but not variables that moderate the professional ethics of the auditor's ability to detect fraud. This means that the emotional intelligence variable cannot strengthen or weaken the relationship of professional ethics variables to the auditor's ability to detect fraud. So the fourth hypothesis (H6) which states that emotional intelligence moderates professional ethics against the ability of auditors to detect fraud is not proven or rejected.

5. Conclusion

Based on the results of the analysis show that the management expert has a positive and significant effect on the auditor's ability to detect fraud. This means that when the management expert possessed by the auditor increases, the ability to detect fraud that occurs can be better. Professional skepticism has a positive and significant effect on the auditor's ability to detect fraud. This shows that when auditors have a high skepticism, the ability to detect fraud is getting better. Professional ethics has a positive and significant effect on the auditor's ability to detect fraud. This shows that when an auditor has good professional ethics, the auditor's ability to detect fraud is getting better. The results of the moderation regression analysis with the absolute difference value approach indicate that the emotional intelligence is a moderating variable that strengthens the relationship between management experts on the auditor's ability to detect fraud. Emotional intelligence is a moderating variable that strengthens the relationship between professional skepticism towards the auditor's ability to detect fraud. However, based on the results of the research, emotional intelligence is not able to moderate the relationship between management experts on the auditor's ability to detect fraud.

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