

Factors influencing fraud detection with internal auditor quality as a moderating variable
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Abstract

The study is quantitative research aims to examine the influence of internal audit effectiveness, internal control effectiveness, and continuance professional commitment to fraud detection with internal auditor quality as moderating. The population of this study are internal auditors and supervisors at the Inspectorate of South Tangerang City. The sample consisted of 43 respondents and selected by purposive sampling method. The analysis in this study is structural equation modeling (SEM) with the help of the SmartPLS version 3.0 program. The results of the study concluded that internal audit effectiveness and internal control effectiveness have a significant effect on fraud detection. Continuance professional commitment does not significantly affect fraud detection. internal auditor quality does not moderate the effect of internal audit effectiveness, internal control effectiveness, and continuance professional commitment to fraud detection.

Keywords: *internal audit effectiveness, internal control effectiveness, professional commitment continues, fraud detection, internal auditor quality.*

Faktor-faktor yang mempengaruhi pendeteksian *fraud* dengan kualitas auditor internal sebagai variabel moderasi

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Abstrak

Penelitian ini merupakan penelitian kuantitatif yang bertujuan untuk mengetahui pengaruh efektivitas audit internal, efektivitas auditor internal, komitmen profesional berkelanjutan terhadap pendeteksian *fraud* dengan kualitas auditor internal sebagai moderasi. Populasi penelitian ini adalah auditor internal dan pengawas di Inspektorat Kota Tangerang Selatan. Sampel terdiri dari 43 responden dan dipilih dengan metode *purposive sampling*. Analisis data dilakukan menggunakan *Structural Equation Modeling* (SEM) dengan software SmartPLS versi 3.0. Hasil yang didapatkan dalam penelitian dapat disimpulkan bahwa efektivitas audit internal, efektivitas auditor internal berpengaruh terhadap pendeteksian *fraud*, sedangkan komitmen profesional berkelanjutan tidak berpengaruh terhadap pendeteksian *fraud*. Kualitas auditor internal tidak memoderasi pengaruh efektivitas audit internal, efektivitas auditor internal, komitmen profesional berkelanjutan terhadap pendeteksian *fraud*.

Kata Kunci : Efektivitas Audit Internal, Efektivitas Auditor Internal, Komitmen Profesional Berkelanjutan, Pendeteksian *Fraud*, Kualitas Auditor Internal.