



Ability of auditors to detecting fraud: Professional skepticism and Emotional intelligence

Magda Siahaan

(Department of Accounting, Trisakti School of Management, Jakarta, Indonesia)

ABSTRACT

This study aims to determine the significant influence of emotional intelligence on the ability of auditors to detect fraud, where professional skepticism is a mediator. The primary data in this study were 254 auditors, and they were analyzed using the Amos analysis method. The findings in this study are related to the significant influence of emotional intelligence on the ability of auditors to detect fraud both directly and through professional skepticism. As far as the author's knowledge, there is still a lack of research on professional skepticism as a mediator of the influence of emotional intelligence on the ability of auditors to detect fraud, while the concept that supports it is that professional skepticism by having adequate emotional intelligence will increase the ability of auditors to detect fraud.

KEYWORDS - Emotional intelligence, Professional skepticism, Ability of auditors to detecting fraud

1. INTRODUCTION

The auditor's failure to detect fraud is seen when the auditor's opinion on an organization's financial statements is reasonable but is followed by fraud that is revealed later. The many financial scandals, both abroad and in Indonesia, show the auditor's failure to detect fraud, one of which is caused by the low professional integrity of an auditor. In this case, one of them is professional skepticism. Research shows that 60% of fraud cases occur because auditors are not skeptical enough. As a result, public accounting firms experience economic losses and lose public and market trust. An example of a case that occurred was the Indonesian unicorn startup eFishery in 2025. The case of alleged manipulation of eFishery's financial statements, a unicorn startup in the aquaculture sector, revealed the practice of falsifying income by up to 75% since 2018 to attract investors, with internal reports far different from the external reports presented to the public and shareholders. Although audited by large firms such as PwC and Grant Thornton, this fraud was only revealed thanks to a whistleblower report. This scandal caused significant financial losses, eroded investor confidence, and had a systemic impact on the Indonesian startup ecosystem, triggering investors to be more selective and careful in funding. This case emphasizes the importance of transparent governance and the role of whistleblowers in exposing fraud, especially considering the auditor's failure to detect complex financial manipulation and management collusion. Safe protection measures and reporting channels for whistleblowers are key to preventing greater losses and maintaining the integrity of the startup industry. Therefore, an auditor is not enough to follow audit procedures but must also apply professional skepticism, namely an attitude of constantly questioning and being critical of audit evidence. Skeptical auditors do not readily accept client explanations without adequate evidence and confirmation. Without this attitude, auditors tend to only find errors due to mistakes, not deliberately hidden fraud. Professional standards emphasize that auditors should not immediately assume that management is honest or dishonest but must be neutral and vigilant. However, in practice, auditors often face a dilemma between trust in clients and assessing the risk of fraud. Professional skepticism is significant when obtaining and evaluating audit evidence [1]. This attitude must be applied throughout the audit process and be a form of objectivity, not cynicism. Skeptical auditors will always ask questions, test the fairness of information, and not be easily satisfied with weak evidence. According to audit standards, professional skepticism means constantly critically assessing the validity of evidence and being alert to questionable information. In increasing professional skepticism, an auditor needs to have emotional intelligence. Emotional intelligence is the auditor's ability to understand, manage, and control his or her emotions and those of others [2]. Auditors with high emotional intelligence can motivate themselves, remain calm under pressure, and build effective relationships with clients and coworkers. This attitude helps auditors remain objective and not easily influenced by external pressure when conducting audits, especially the ability to detect fraud [3].

Departing from the phenomenon and the concept that states the influence of professional skepticism and emotional intelligence on the ability of auditors to detect fraud, and the still rare research on the influence of emotional intelligence in increasing the auditor's professional skepticism so that it has an impact on increasing the ability of auditors to detect fraud, it is important to conduct research related to this professional skepticism. This research was also developed to determine whether emotional intelligence affects the ability of auditors to detect fraud either directly or indirectly, namely through increasing professional skepticism, which also increases the ability of auditors to detect fraud. That is the novelty of this research, which is helpful in theory and for practitioners in combating fraudulent acts that occur in an organization by auditors. This research begins with an explanation of the phenomena and concepts in the introduction, followed by a literature review and formulation of hypotheses, as well as the methodology and results of data analysis. It ends with a conclusion for the entire research.

2. THEORETICAL BACKGROUND AND DEVELOPMENT OF HYPOTHESES

Attribution theory, developed by [4], [5] explains how a person assesses the cause of behavior—whether it is internal (within oneself) or external (environmental) factors. This assessment is based on three main factors: consensus (similarity of behavior with others), consistency (similarity of behavior in the same situation over time), and distinctiveness (different behavior in different situations). In the context of auditors, this theory is used to understand the factors influencing the ability to detect fraud [6]: competence, independence, professional skepticism, and emotional intelligence. Competence and independence are the basis for the auditor's professional judgment; professional skepticism reflects a critical attitude in evaluating evidence, while emotional intelligence helps auditors manage emotions and assess behavior appropriately. Consistency in applying these attitudes and abilities forms an effective work culture in detecting fraud.

1.1 Emotional intelligence

According to [7], emotional intelligence is an important factor that predicts a person's success in life by up to 80%, much greater than general intelligence. Goleman introduced this term to make it easy to understand outside of psychology. [8] states that emotional intelligence is the ability to understand and manage one's own and other people's emotions to achieve goals, including creative, consistent, and courageous attitudes in making decisions. Intelligence includes verbal skills, planning, decision-making, and intellectual integrity. [9] describes five dimensions of emotional intelligence: self-awareness, self-management, self-motivation, empathy, and social skills, where the indicators include mood regulation, social skills, emotional utilization, and emotional assessment [10]. Emotional intelligence makes it easier for auditors to examine, motivate, and control emotions, empathy, and social skills, thus helping to trace audit evidence effectively. [11] emphasizes the importance of emotional intelligence for auditors to control emotions, maintain independence, avoid feeling embarrassed towards old clients, and refuse bribes so that audit reports remain objective.

1.2 Professional skepticism

According to the Indonesian Government Internal Audit Standards (SAIP) prepared by [12], auditor professional skepticism is a critical attitude that always questions and tests audit evidence objectively without automatically assuming honest or dishonest management. This attitude is important to detect errors, fraud, or abuse of authority by not easily believing information from the auditee. [13] emphasized that professional skepticism is the auditor's obligation throughout the assignment, especially to increase awareness of potential fraud to guarantee audit quality. Auditing Standards Section 230.6 [14] also emphasizes the importance of critically evaluating audit evidence with integrity and objectivity. [15] stated that professional skepticism is influenced by three main factors, namely Trust - The auditor's social interaction with the client affects the level of skepticism; low trust increases skepticism, while high trust decreases it; Fraud Risk Assessment - Auditors who are given a high fraud risk assessment by their superiors tend to be more skeptical than those given a low risk; Personality — An individual's genetic characteristics and psychological tendencies influence attitudes of professional skepticism, because personality determines how a person thinks, feels, and acts.

1.3 Ability of auditors to detecting fraud

The auditor's ability to detect fraud is the auditor's quality in identifying and proving the unfairness of the company's financial statements [16], [17]. Auditors must have technical skills such as audit competence, information technology, and investigative skills; the ability to work in a team with open communication; and the ability to advise, especially for senior auditors who guide their juniors. According to [18], auditor abilities include expertise in collecting evidence, making judgments, evaluating internal controls, and assessing audit risks. [19]. These abilities include financial statement audit techniques, investigative audits of organized crime, tax evasion, and fraud in procuring goods and services. The factors causing fraud are explained through the fraud theory: pressure, opportunity, rationalization, lack of integrity, ego, and ability [20]–[22].

Pressure drives fraudulent behavior, opportunities arise due to weak internal controls, and rationalization justifies the perpetrator's actions. Auditors must use a risk-based audit program and recognize the signs of fraud (Red Flags) to detect fraud effectively. [18], [23] measures the auditor's ability to detect fraud through indicators of knowledge about fraud and ability in the detection stage.

1.4 Emotional intelligence and Ability of auditors to detecting fraud

Research [24], [25] in the Inspectorate of West Kalimantan Province found that auditors with high emotional intelligence are able to manage emotions and social interactions effectively, thereby increasing alertness and critical ability in identifying signs of fraud. Emotional intelligence plays an important role in increasing the effectiveness of auditors in detecting fraud, especially when combined with strong professional competence and ethics. In general, emotional intelligence improves the auditor's ability to detect fraud by Strengthening professional skepticism and alertness, helping to manage emotions to remain objective and rational, increasing sensitivity to indications of fraud, and Improving communication and social relationships during the audit.

H1. Emotional intelligence is positively and significantly associated with ability of auditors to detecting fraud

1.5 Professional skepticism and Ability of auditors to detecting fraud

Professional skepticism is an auditor's mandatory attitude in conducting an audit, which is to always question and critically evaluate audit evidence to ensure the reliability of the evidence used in decision-making. This attitude helps management minimize financial statement fraud. Research by [26] shows that the higher the auditor's professional skepticism, the better his/her ability to detect fraud. [18] also concluded that high professional skepticism reduces the likelihood of fraud.

H2. Professional skepticism is positively and significantly associated with ability of auditors to detecting fraud

1.6 Emotional intelligence and Professional skepticism

Auditor emotional intelligence plays an important role in increasing professional skepticism by strengthening the auditor's ability to manage emotions, maintain self-awareness, and increase alertness to signs of fraud. Skepticism requires auditors always to question and critically evaluate audit evidence, and emotional intelligence helps auditors not to get caught up in emotional reactions that can cloud objective judgment. Auditors with high emotional intelligence tend to be more sensitive to suspicious changes in behavior and are able to maintain a consistent skeptical attitude throughout the audit process. Emotional intelligence allows auditors to control work pressure and stress so that they remain focused and consistent in applying professional skepticism. Auditors who have high self-awareness can recognize inconsistencies between auditee behavior and organizational norms, which are indications of fraud [25], [27].

H3. Emotional intelligence is positively and significantly associated with professional skepticism

1.7 The mediating role of professional skepticism

The concept of professional skepticism as a mediator explains that high auditor emotional intelligence—including the ability to manage emotions, empathy, and communication—strengthens the skeptical attitude in critically evaluating audit evidence, thereby increasing the effectiveness of fraud detection. This skeptical attitude is an important link that optimizes the influence of emotional intelligence on the auditor's ability to detect fraud because, without critical skepticism, emotional ability alone is less able to assess evidence objectively and deeply. Research shows that professional skepticism increases auditor vigilance, so it is not easy to accept raw information and continue to seek additional evidence to identify fraud more accurately.

H4. Professional skepticism mediate the relationship between emotional intelligence and ability of auditors to detecting fraud

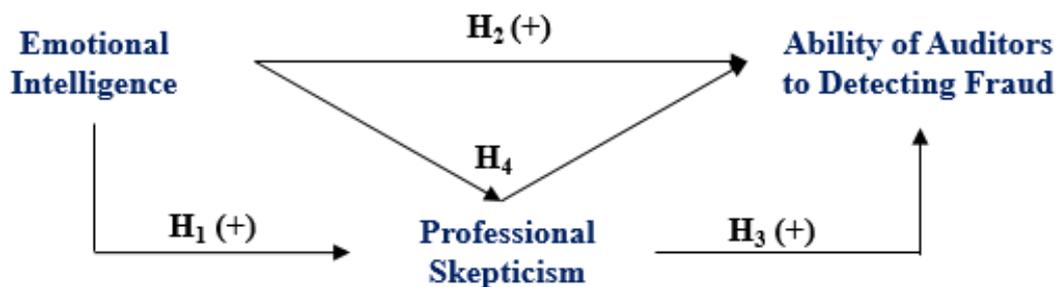


Figure 1 Hypotheses model

3. METHODOLOGY

This research is quantitative research with an explanatory approach, which aims to test the causal relationship between variables by testing hypotheses that have been formulated based on a review of previous theories and studies. The explanatory approach is used because this study not only wants to describe the phenomenon but also explains how and to what extent the influence of Emotional Intelligence (EI) contributes to increasing Professional Skepticism (PS) and the Ability of Auditors to Detecting Fraud (ADF). This study was designed to determine both direct and indirect influences between variables with the help of inferential statistical analysis based on a structural model. The primary data used in this study is data collected directly from respondents through the distribution of questionnaires. Data were collected through an online questionnaire compiled using the Google Form platform to ensure a broader and more efficient reach of respondents. The data source comes from auditors working in various public accounting firms in Indonesia who have direct experience in the audit process and the potential to face situations related to fraud.

The population in this study consisted of auditors who actively worked in public accounting firms in Indonesia. The sampling technique used was purposive sampling, which is a sampling technique based on specific criteria that are relevant to the research objectives. The criteria set includes (1) active auditors working at public accounting firms and (2) willingness to be respondents and fill out the questionnaire completely. The total number of respondents who participated in this study was 254 auditors spread across 12 Public Accounting Firms in Indonesia. This number is considered sufficient for further statistical analysis using SEM-AMOS. The research instrument used was a closed questionnaire with items measured using a 5-point Likert scale, ranging from 1 = Strongly Disagree (STS) to 5 = Strongly Agree (SS). This instrument consists of three main variables with the following indicators:

1. Emotional Intelligence (EI): consists of 4 main dimensions, namely self-awareness, emotional management, empathy, and social skills, with a total of 12 reflective question indicators.
2. Professional Skepticism (PS) consists of 3 dimensions, which reflect auditors' critical attitude, independent judgment, and caution, and 6 reflective question indicators.
3. Auditors' Ability to Detect Fraud (ADF): This consists of 2 dimensions, namely understanding the signs of fraud and the ability of audit techniques to detect fraud, with a total of 10 reflective question indicators.

This study uses Structural Equation Modeling (SEM) with AMOS software to analyze complex causal relationships between latent variables (direct and indirect) while simultaneously testing measurement and structural models [28]. The analysis procedures include: (1) testing the measurement model through construct validity (convergent and discriminant validity) and reliability with Cronbach's Alpha and Composite Reliability [29]; (2) evaluating the feasibility of the model using the Chi-Square index, GFI (≥ 0.90), AGFI (≥ 0.90), TLI (≥ 0.90), CFI (≥ 0.90), and RMSEA (≤ 0.08) [30], [31]; (3) testing the structural model by analyzing estimates, standard errors, critical ratios, and significance [29]; and (4) mediation analysis to identify indirect influences through indirect effect values [29].

4. RESULTS AND ANALYSIS

The results of this study begin with descriptive statistics, as seen in Table 1. Descriptive statistics are methods related to the collection and presentation of data to provide helpful information. They function to describe or provide an overview of the object being studied through sample or population data [28]. Respondents showed moderate to high levels of professional skepticism (PS) with an average score of 17.89 and moderate variation (standard deviation 5.675), reflecting differences in audit attitudes between individuals. Emotional intelligence (EI) was high, with an average of 36.32 out of 60, but its variation was considerable (standard deviation 14.065), indicating differences in emotional management abilities among respondents. Auditors' ability to detect fraud

(ADF) was also relatively high, with an average of 30.17 out of 50 and significant variation (standard deviation 10.878), which was likely influenced by different experiences and training.

Table 1 Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PS	254	6	30	17.89	5.675
EI	254	12	60	36.32	14.065
ADF	254	10	50	30.17	10.878
Valid N (listwise)	254				

Source: Authors' computation

Instrument Quality Testing. The quality testing of the instrument in this study was tested using Confirmatory Factor Analysis (CFA). This analysis is used to test whether the indicators forming the latent variables are significant and valid. The CFA instrument test used a sample size of 300 and a total of 36 question items in the questionnaire based on the operational definition indicators. CFA stands for Confirmatory Factor Analysis. CFA is the validity of each indicator, as seen from the magnitude of its loading factors. In many studies, indicators are considered valid if the magnitude of the loading factor is ≥ 0.70 , but in established research, loading factors ≥ 0.50 - 0.60 can still be tolerated. If there is an indicator whose estimated value is < 0.5 , then the indicator must be discarded [32]. The results obtained from testing the quality of the instrument with the validity and reliability test of CFA with AMOS version 22 can be seen in Figure 1.

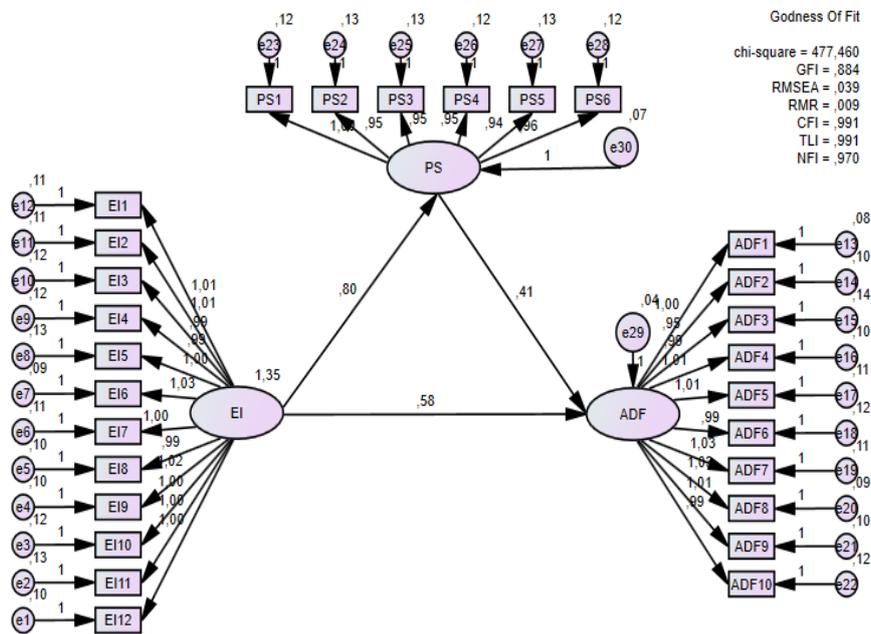


Figure 1. Instrument Quality Testing

Next is the interpretation of Factor loading, composite reliability (CR), and average variance extracted (AVE) based on Table 2. The three constructs, namely Professional Skepticism, Emotional Intelligence, and the Ability of Auditors to Detect Fraud, show a decisive indicator contribution with each factor loading above 0.93. Composite Reliability (CR) for all three is very high, namely 0.995 for PS, 0.975 for EI, and 0.981 for ADF, indicating perfect internal consistency. In addition, the Average Variance Extracted (AVE) value also exceeds the minimum limit of 0.50, namely 0.924 for PS, 0.876 for EI, and 0.916 for ADF, indicating excellent convergent validity and that their respective constructs explain the majority of the indicator variance.

Table 2 Outer and Inner Models

Variable	Indicators	Loading factor	Composite reliability	AVE
Professional Skepticism	PS1	0.943	0.995	0.924
	PS2	0.933		
	PS3	0.932		
	PS4	0.936		
	PS5	0.932		
	PS6	0.939		
Emotional Intelligence	EI.1	0.962	0.975	0.876
	EI.2	0.962		
	EI.3	0.957		
	EI.4	0.957		
	EI.5	0.954		
	EI.6	0.971		
	EI.7	0.962		
	EI.8	0.965		
	EI.9	0.967		
	EI.10	0.957		
	EI.11	0.955		
	EI.12	0.963		
Ability of Auditors to Detect Fraud	ADF1	0.966	0.981	0.916
	ADF2	0.956		
	ADF3	0.944		
	ADF4	0.961		
	ADF5	0.958		
	ADF6	0.952		
	ADF7	0.957		
	ADF8	0.964		
	ADF9	0.96		
	ADF10	0.952		

Source: Authors' computation

Goodness of Fit Criteria. Assessing the goodness of fit is the main objective in SEM, which is to find out how far the hypothesized model “Fit” or matches the data sample. The results of goodness of fit are shown in the following data in Table 3.

Table 3 Goodness of Fit

Index	Value	Cut-off / Criteria	Interpretation
Chi-Square	477.460	Lower would be better and reasonable if the sample is large	sensitive to sample size and should be used with caution
GFI (Goodness of Fit Index)	0.884	≥ 0.90 (good), ≥ 0.85 (acceptable)	Good
RMSEA (Root Mean Square Error of Approximation)	0.039	≤ 0.08 (good), ≤ 0.05 (Very good)	Very good
RMR (Root Mean Residual)	0.009	≤ 0.05	Very good
CFI (Comparative Fit Index)	0.991	≥ 0.90 (good), ≥ 0.95 (Very good)	Very good
TLI (Tucker-Lewis Index)	0.991	≥ 0.90 (good), ≥ 0.95 (Very good)	Very good
NFI (Normed Fit Index)	0.970	≥ 0.90 (good), ≥ 0.95 (Very good)	Very good

Source: Authors' computation from AMOS

The results of the table show that this research model has met the criteria for good goodness of fit based on various fit indices. The following is the interpretation of each index: Chi-Square = 477.460. A lower chi-square value is generally expected, but this index is susceptible to sample size. In large samples, the chi-square value tends to be significant, so model assessment is more appropriate when looking at other indices. Thus, this value is still acceptable if supported by other good indices; GFI (Goodness of Fit Index) = 0.884. This value is above the minimum limit of 0.85 and is close to 0.90, so the model can be said to have a good fit and is generally acceptable, although not perfect; RMSEA (Root Mean Square Error of Approximation) = 0.039. This value is far below the maximum limit of 0.08, even approaching the outstanding category (≤ 0.05), which indicates that the model has a tiny approximation error; RMR (Root Mean Residual) = 0.009. This value is far below the 0.05 limit, indicating that the residual between the model and the actual data is minimal, so the model is very good at representing the data; CFI (Comparative Fit Index) = 0.991. This value is far above the minimum limit of 0.90 and exceeds 0.95, so the model has a perfect fit compared to the base model; TLI (Tucker Lewis Index) = 0.991. Similar to CFI, this TLI value indicates that the model is a perfect fit, even in the ideal category; NFI (Normed Fit Index) = 0.970. That value is greater than 0.90 and even close to 1.00, which means that your model has a perfect fit to the data.

Hypothesis Testing. This hypothesis test uses regression weights, and hypothesis testing is carried out to answer the questions in this study or analyze the structural relationships of the model, as seen in Table 4. Hypothesis data analysis can be seen from the standardized regression weight value, which shows the coefficient of influence between variables. There are criteria for hypothesis testing, namely, if the critical ratio (CR) value is > 1.96 . The p-value with a comparison of the significance level ($\alpha = 5\%$) or < 0.05 , then the exogenous variable affects the endogenous variable. However, if $CR < 1.96$ and $p\text{-value} > 0.05$, then the exogenous variable does not affect the endogenous variable; the CR result with (***) three stars means a very low value, namely < 0.001 [32].

Table 4 Hypothesis Testing

Hypothesis	Estimate	S.E.	C.R.	P	Labels
EI -> PS	0.805	0.027	29.413	***	par_26
EI -> ADF	0.579	0.055	10.478	***	par_27
PS -> ADF	0.409	0.065	6.27	***	par_28
EI -> PS -> ADF	0.33	-	-	***	Indirect

Source: Authors' computation from AMOS

To test the relationship between variables in this study, an analysis was conducted on the estimated value, standard error (SE), critical ratio (C.R.), and significance (P-value). The following hypothesis test results show a significant influence between the variables studied, as explained in the following description: Emotional Intelligence (EI) has a significant effect on Professional Skepticism (PS) with an estimated value of 0.805, a C.R. (Critical Ratio) value of 29.413, and a significance level of $P < 0.001$ (indicated by the *** sign). That means that the higher the level

of emotional intelligence possessed by the auditor, the greater the level of professional skepticism shown in the audit process; Emotional Intelligence (EI) also has a significant direct influence on the Ability of Auditors to detect fraud (ADF) with an estimated value of 0.579, a C.R. of 10.478, and a significance level of $P < 0.001$. That shows that auditors' emotional intelligence directly increases their ability to detect fraud in the implementation of audits; Professional Skepticism (PS) has a significant effect on the Ability of Auditors to detect fraud (ADF), with an estimate of 0.409, C.R. of 6.270, and $P < 0.001$. That means that auditors who have a higher level of professional skepticism will have a better ability to identify indications of fraud; In addition to the direct effect, Emotional Intelligence (EI) also has an indirect effect on the Ability of Auditors to detect fraud (ADF) through Professional Skepticism (PS). This indirect effect has an estimated value of 0.330. Because both paths in this mediation relationship are statistically significant ($EI \rightarrow PS$ and $PS \rightarrow ADF$), it can be concluded that Professional Skepticism significantly mediates the effect of EI on ADF. Thus, increasing EI not only has a direct impact but also strengthens ADF indirectly through increasing PS.

5. DISCUSSION AND CONCLUSIONS

5.1 Discussion

Emotional intelligence. This study has proven that emotional intelligence has a significant positive effect on increasing the professionalism of auditor skepticism and the ability to detect fraud in the company. Auditors with high emotional intelligence are better able to regulate emotions and have self-awareness and empathy so that they are more sensitive to changes in behavior or signs of fraud; it also confirms that emotional intelligence helps auditors manage emotions and self-motivation, which contributes to audit quality through increased professional skepticism. Emotional intelligence strengthens the influence of professional skepticism on fraud detection ability while reducing the negative impact of workload on auditor performance. However, auditors face various obstacles and challenges in implementing emotional intelligence, such as time pressure, high workload, conflicts of interest with clients, and lack of special training in developing emotional intelligence. This pressure can interfere with emotional management and reduce auditory alertness, thus inhibiting the optimal application of professional skepticism. Therefore, increasing emotional intelligence and stress management training is needed to help auditors overcome these challenges and increase the effectiveness of fraud detection in audits.

Professional skepticism. This study also shows that audit experience and auditor flight hours significantly increase the auditor's professional skepticism, which in turn strengthens their ability to detect fraud in the company. More experienced auditors tend to have a higher level of skepticism because they are accustomed to facing various audit situations and are better able to recognize signs of fraud. In addition, high-risk audit situations also trigger an increase in auditor skepticism. This experience makes auditors more alert and less likely to accept evidence raw so that the audit process becomes more critical and effective in detecting fraud. However, auditors also face challenges such as time pressure, high workload, and the complexity of audit situations that can hinder the optimal application of skepticism. Independence factors and professional expertise also contribute to increasing auditor skepticism in audit practice. Thus, good experience and emotional intelligence can strengthen auditors' instincts and skepticism, increasing their effectiveness in detecting fraud.

Maximizing the Ability of Auditors to Detect Fraud. When auditors face fraud cases, they are faced with various challenges and obstacles that are closely related to their emotional intelligence and professional skepticism. Emotional intelligence is vital for managing pressure, stress, and conflict that arise during the audit process, especially when facing intervention or pressure from management who want to influence the audit results. However, heavy workloads, limited resources, and the complexity of fraudulent modus operandi—such as budget inflation, fictitious transactions, and diversion of funds—are significant obstacles that can disrupt auditors' emotional management and reduce their vigilance. Auditors' professional skepticism must be maintained so as not to easily believe the information provided but to question and critically examine the evidence. However, external pressures such as political intervention, management resistance, and lack of support from leaders can weaken this skepticism. In addition, technological limitations and lack of specific training in forensic audits are also challenges in uncovering increasingly complex and covert fraud. Therefore, auditors need to develop emotional intelligence to remain calm, focused, and objective in the face of pressure and improve their communication and empathy skills in order to interact effectively with various parties. Strengthening professional skepticism, supported by forensic audit technology training and collaboration with law enforcement, is key to overcoming these obstacles and increasing the effectiveness of fraud detection in audits.

5.2 Conclusion

This study proves that emotional intelligence has a significant positive effect on increasing the professionalism of auditor skepticism and the ability to detect fraud in the company. Auditors with high emotional intelligence are

better able to manage emotions and have self-awareness and empathy, so they are more sensitive to signs of fraud. In addition, the auditor's audit experience and flight hours also play an important role in strengthening the attitude of professional skepticism, which ultimately increases the effectiveness of fraud detection. However, auditors face various challenges, such as time pressure, high workload, and audit complexity, that can hinder the optimal application of emotional intelligence and skepticism. Therefore, the integration of emotional intelligence and professional experience is key to maximizing the auditor's ability to detect fraud effectively.

5.3 Implication

The results of this study emphasize the importance of developing emotional intelligence and increasing auditor experience as a primary strategy for improving audit quality and fraud detection capabilities. Audit organizations and educational institutions need to provide special training that focuses on emotional management, stress management, and strengthening professional skepticism. In addition, forensic audit technology support and collaboration with law enforcement are also essential to help auditors deal with the complexity of increasingly sophisticated fraud modes. Improving auditor communication and empathy skills is also important in order to interact effectively with various parties during the audit process.

5.4 Limitations and future research

This study has limitations in the scope of variables that focus more on emotional intelligence and auditor experience without considering other external factors such as organizational culture, regulation, and technology that can also affect fraud detection capabilities. In addition, the measurement of emotional intelligence and professional skepticism is still subjective and relies on self-assessment, which can cause bias. Further research is suggested to examine the role of the latest audit technology, the influence of organizational culture, and effective training models in improving auditor emotional intelligence and professional skepticism. Longitudinal studies are also needed to see the long-term impact of emotional intelligence development on auditor fraud detection capabilities.

REFERENCES

1. S. M. G. Prawitt and D. F., "Enhancing Auditor Professional Skepticism: The Professional Skepticism Continuum," *Am. Account. Assoc.*, vol. 8, no. 2, 2014, [Online]. Available: <https://doi.org/10.2308/ciaa-50895>.
2. M. Zhao, Y. Li, and J. Lu, "The effect of audit team's emotional intelligence on reduced audit quality behavior in audit firms: Considering the mediating effect of team trust and the moderating effect of knowledge sharing," *Sec. Organ. Psychol.*, vol. 13, 2022, [Online]. Available: <https://doi.org/10.3389/fpsyg.2022.1082889>.
3. M. Awaluddin, Nirgahayu, and R. S. Wardhani, "The Effect Of Expert Management, Professional Skepticism And Professional Ethics On Auditors Detecting Ability With Emotional Intelligence As Modeling Variables," *Int. J. Islam. Bus. Econ.*, vol. 3, no. 1, p. International Journal of Islamic Business and Econ, 2019, [Online]. Available: <https://doi.org/10.28918/ijbec.v3i1.1567>.
4. R. F. Gibson, *Principles Of Composite Material Mechanics*. New York: Mc Graw Hill Education, 1994.
5. H. H. Kelley, "Attribution theory in social psychology," *Nebraska Symp. Motiv.*, vol. 15, pp. 192–238, 1967.
6. M. Siahaan, H. Suharman, T. Fitrijanti, and H. Umar, "When internal organizational factors improve detecting corruption in state-owned companies," *J. Financ. Crime*, vol. 31, no. 2, pp. 376–407, 2023, [Online]. Available: <https://doi.org/10.1108/JFC-11-2022-0292>.
7. E. Manizar, "Mengelola Kecerdasan Emosi," *Tadrib*, vol. 2, no. 2, pp. 1–16, 2016.
8. Y. S. Putri, "Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional dan Lingkungan Kerja terhadap Kinerja Karyawan PT. PLN Persero Area Klaten," *J. Stud. Manaj. Organ.*, vol. 13, p. . 88-97, 2016.
9. Burhanudin, "Pengaruh Kecerdasan Emosional terhadap Stres," *Ef. J. Bisnis dan Manajamen*, vol. 8, no. 1, pp. 55–70, 2017.
10. C. T. Wibowo, "Analisis Pengaruh Kecerdasan Emosional (EQ) dan Kecerdasan Spiritual (SQ) pada Kinerja Karyawan," *J. Bisnis Manaj.*, vol. 15, no. 1, pp. 1–16, 2015.
11. D. S. Liman and N. K. L. A. Merkusiwati, "Kecerdasan Emosional sebagai Pemoderasi Pengaruh Kompetensi dan Independensi Auditor terhadap Kinerja Auditor," *E-Jurnal Akunt. Univ. Udyana*, vol. 21, no. 1, pp. 562–587, 2017.
12. AAPI, *Standar Audit Intern Pemerintah Indonesia. Pedoman*, 18. 2014.
13. F. Ningsih and Nadirsyah, "Pengaruh Independensi, Skeptisme Profesional Auditor, Penerapan Standar Audit dan Etika Audit terhadap Kualitas Hasil Audit. (Studi Pada Auditor BPK RI Perwakilan Provinsi Aceh)," *J. Ilm. Mhs. Ekon. Akunt.*, vol. 2, no. 3, pp. 48–58, 2017.
14. Institut Akuntan Publik Indonesia (IAPI), *Standar Profesional Akuntan Publik*. Jakarta: Salemba Empat, 2013.

15. Subhan, "Faktor-faktor yang mempengaruhi Skeptisme Profesional. Aktiva Jurnal Akuntansi dan Investasi," *Akt. J. Akunt. dan Investasi*, vol. 1, no. 2, pp. 190-204., 2016.
16. Hafifah Nasution and Fitriany, "Pengaruh Beban Kerja, Pengalaman Audit Dan Tipe Kepribadian Terhadap Skeptisme Profesional Dan Kemampuan Auditor Dalam Mendeteksi Kecurangan," *Univ. Indones.*, no. 15, pp. 32-42, 2012.
17. M. Siahaan, T. D. Nauli, and B. P. Siahaan, "Can Internal Mechanisms Control Detect Corruption Through Fraudulent Behaviour?," *AFRE Account. Financ. Rev.*, vol. 7, no. 1, pp. 1-8, 2024, [Online]. Available: <https://jurnal.unmer.ac.id/index.php/afr/article/view/11893>.
18. T. H. Hartan, "Pengaruh Skeptisme Profesional, Independensi, dan Kompetensi terhadap Kemampuan Auditor Mendeteksi Kecurangan studi empiris pada inspektorat daerah istimewa yogyakarta," *Profita*, vol. 3, pp. 1-20, 2016.
19. et al. Mokoagouw, Monica., "Pengaruh Skeptisme Profesional dan Pengalaman Auditor terhadap Kemampuan Auditor Eksternal dalam Mendeteksi Kecurangan (Survei pada Auditor BPK RI Perwakilan Sulawesi Utara)," *J. Ris. Aakuntansi Going Concern*, vol. 13, no. 2, pp. 261-272, 2018.
20. H. Lukman and V. Harun, "Faktor yang Mempengaruhi Deteksi Kecurangan dalam Persepsi Auditor Eksternal dan Auditor Internal," *J. Akunt.*, vol. XXII, no. 2, pp. 255-265, 2018.
21. M. Siahaan, H. Umar, and R. B. Purba, "Fraud Star Drives to Asset Misappropriation Moderated by Internal Controls," *J. Southwest Jiaotong Univ.*, vol. 54, no. 4, pp. 1-10, 2019, doi: 10.35741/issn.0258-2724.54.4.24.
22. T. D. Nauli and I. Mutiara, "Asset misuse: Internal governance control restrains," *Glob. Res. Rev. Bus. Econ.*, vol. 11, no. 2, pp. 67-74, 2025.
23. A. Sianturi and M. Siahaan, "Auditor competence and integrity: keys to effective fraud," *Glob. Res. Rev. Bus. Econ.*, vol. 11, no. 3, pp. 01-12, 2025.
24. Muhsin, "Kecerdasan Emosional Auditor Mampu Mendeteksi Fraud," *Co-Value J. Ekon. Kop. Kewirausahaan*, vol. 14, no. 6, 2023.
25. H. Halimatusyadiah, F. Ilyas, and B. E. Oktora, "Pengaruh Skeptisme Profesional, Time Pressure, Locus of Control, Kecerdasan Emosional, dan Pengalaman terhadap Kemampuan Auditor Mendeteksi Kecurangan," *Indones. J. Account. Bus.*, vol. 3, no. 2, pp. 100-115, 2022, [Online]. Available: <https://doi.org/10.33019/ijab.v3i2.28>.
26. S. N. Simanjuntak, "Pengaruh Independensi, Kompetensi, Skeptisme Profesional, dan Profesionalisme terhadap Kemampuan Mendeteksi Kecurangan (Fraud) pada Auditor di BPK RI Perwakilan Provinsi Sumatera Utara," *Jom FEKON*, vol. 2, no. 2, pp. 1-13, 2015.
27. R. Rahmadani and S. Ngumar, "Pengaruh Independensi, Skeptisisme, Dan Kecerdasan Emosional Terhadap Kualitas Audit," *J. Ilmu dan Ris. Akunt.*, vol. 7, no. 10, 2018.
28. Sugiyono, *Metode Penelitian Kuantitatif, Kualitatif, dan R&D*. Bandung: Alfabeta, 2019.
29. J. . Hair, W. . Black, B. J. Babin, and R. Anderson, *Multivariate Data Analysis*, 8th ed. Cengage, 2019.
30. L. T. Hu and P. M. Bentler, "Cutoff criteria for fit indexes in covariance structure analysis: Conventional criteria versus new alternatives. Structural Equation Modeling," *Multidiscip. J.*, vol. 6, no. 1, pp. 1-55, 1999.
31. R. B. Kline, *Principles and Practice of Structural Equation Modeling*, 4th ed. Guilford Press., 2016.
32. I. Ghazali, *Aplikasi Analisis Multivariate dengan Program IBM SPSS*, 9th ed. Badan Penerbit Universitas Diponegoro, 2019.