

# The Influence of Professional Skepticism on Fraud Detection: The Case of Malaysian Non – Big 4 Auditors

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## ABSTRACT

This study aimed to examine the relationship between an auditor's professional skepticism characteristics and fraud detection in Malaysia among the non - Big4 auditors, using the Hurtt's Professional Skepticism Framework. 200 questionnaires were collected from auditors who worked in non-Big 4 audit firms in Selangor and Kuala Lumpur. The analysis used in the study were Pearson correlation and multiple linear regression. Referring to the attribution theory as the underpinning theory, the findings of this study showed that there are significant relationships between questioning the mind, suspension judgement, interpersonal understanding, self-determining, and fraud detection. This study recommends that non-Big4 audit firms need to ensure that their auditors have the professional skepticism characteristic in performing the audit to enhance audit quality as well as increase fraud detection in Malaysia. The respondents consisted of only MIA members who worked as auditors in Selangor and Kuala Lumpur, Malaysia, resulting in a small sample size. Future research may extend the sample by including auditors from other states. This study is among the few which fills the gap of limited literature focussing on non-Big4 auditors in Malaysia, and the availability of reliable literature on the professional skepticism by Hurtt and on the detection of fraud issues, particularly in the Malaysian environment.

**Keywords:** Hurtt's professional skepticism, fraud detection, non-big 4, questioning the mind, suspension judgement, interpersonal understanding, self-determining.

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## INTRODUCTION

In Malaysia, the concern for the professional skepticism of auditors pertaining to fraud detection has increased tremendously. This is because the professional skepticism of auditors has been looked down upon by some of the stakeholders and has gained a lot of criticism when the auditors are not sceptical enough in performing their audit duties. Auditors have always been trusted by society and clients to maintain their professional skepticism, not only for audit opinions but also for fraud detection, because they are heavily relied on to provide assurance on the reporting activities of organizations. Based on Indrasti and Sari (2019), the level of professional skepticism in auditors is highlighted as an important element in fraud detection. So, auditors need to maintain their skepticism all the time in order to produce high-quality audit services.

The most popular fraud case in Malaysia was Malaysia Development Berhad (1MDB). 1MDB was a Malaysian state fund set up to promote foreign investment and partnerships, however it was misused as a hub for fraudulent activities. It has become the most serious corruption scandal in history, as it involves embezzlement and laundering of billions of USD through different modus operandi (Jones, 2020). Jones (2020) also highlighted the necessity to pay attention to strong auditing and management controls. The auditors have been blamed for being unable to detect fraud in the organisation, as they were unable to fulfil the requirement under ISA 240. In fulfilling the ISA 240 requirement, the ISA 200 has mentioned that auditors shall maintain professional skepticism throughout the audit activities recognizing the possibility of material misstatement due to fraud. (ISA 240, updated July 2022). This is in line with Suryandari and Yuesti (2017) that the low level of professional skepticism held by auditors is one of the factors of audit failure because they are unable to detect fraud from happening. However, there are higher possibilities to detect fraud when professional skepticism among auditors is high (Pramana et al., 2016). If the auditors have a high level of professional skepticism in performing their audit services, indirectly they will be able to detect fraud.

Numerous studies by Awaluddin et al. (2019), Khomsiyah et al. (2019), Putra and Dwirandra (2019) and Suryandari and Yuesti (2017) have been conducted concerning the relationship between professional skepticism and

the detection of fraud. However, they were only using Hurtt's professional skepticism framework as a measurement of professional skepticism as a whole, not using each of the characteristics to measure fraud detection. Hurtt's professional skepticism framework consists of six characteristics, which are: questioning mind, suspension of judgement, searching for knowledge, interpersonal understanding, self-determining, and self-confidence. It is very important to study professional skepticism as the main element in improving fraud detection among auditors especially external auditors since both situational and dispositional attributions play a great role in individual decision making (Lismawati et. al, 2017). Therefore, the attribution theory was used in this study because this study aimed to examine the relevant factors that influence the detection of fraud, in particular the professional skepticism of the auditors themselves.

However, different types of audit firms (i.e., Big4 audit firms and non - Big4 audit firms) may have different quality of audit services (Alsmairat, Yusoff, Ali, and Ghazalat, 2019), as the Big4 audit firms have better financial resources, research facilities, talented employees, as well as superior technology to conduct audit services compared to non-big 4 audit firms (Sori et al., 2006; Hussein and Mohd Hanefah, 2013). With this advantage, the Big4 audit firms can produce more auditors with high professional skepticism in carrying out their duties without hesitation. This is because Awaluddin et al. (2019) agreed that fraud detection can be improved when professional skepticism of auditors is high.

Although past researchers have examined professional skepticism and fraud detection, the study concerning professional skepticism characteristics by Hurtt (2010) and non-Big4 auditors' fraud detection is still lacking in the Malaysians context. Therefore, this study aimed to investigate the influence of professional skepticism characteristic on non-Big4 auditors' fraud detection. This study will provide insights to audit partners on ways to improve audit quality of the auditors by enhancing their professional skepticism when performing audits.

The rest of this paper is organized as follows. Sections 2 and 3 present the literature review and the research method, respectively. Then, Section 4 provides the analysis of the key results and discussion. Finally, Section 5 provides some limitations and concludes the study.

## LITERATURE REVIEW HYPOTHESES DEVELOPMENT

### The Attribution Theory

The Attribution Theory explains how the causes and motives of one's behaviour are evaluated. According to Heider (1958), the attribution theory refers to how a person can clarify the causes of his or her behaviour or the behaviour of others that will be determined by a dispositional attribution (individual factors) or a situational attribution (external or environment factors) that will affect the behaviour of the individual. According to Lismawati, Rohman and Chariri (2017), both situational and dispositional attributions have been identified as important factors affecting individual decisions. It can be seen that the situational attribution of auditors such as experience and dispositional attribution of auditors such as professional skepticism, professional judgement, and skills may affect the quality of audit services (Nugraha and Suryandari, 2018) and detection of fraud by auditors.

Lismawati et al. (2017) and Luthans (2011) emphasise the dispositional attribution relating to the effort of the auditors to maximise the different personal potentials inside themselves to evaluate such individual behaviour. As a result, the attribution theory was used in this study because this study aimed to examine the relevant factors that influence the detection of fraud, in particular the professional skepticism of the auditors themselves. The professional skepticism of the auditor will influence the detection of fraud as it is a dispositional attribution that encourages the auditor to perform a thorough audit in order to obtain accurate information and to detect any irregularities that may affect the audit judgement.

Chen et al. (2023) applied the attribution theory as the underpinning theory in investigating the effect of professional skepticism and personality traits on audit quality, using a quantitative model. A similar approach was used by Wahidahwati and Asyik (2022) which aimed to examine the effect of auditor experience, auditor ethics, professional skepticism, and auditor personality type on fraud detection, using an Indonesian sample. This highlights that the attribution theory is suitable in investigating determinants of auditors in fraud detection. Hence, this study employed the attribution theory to examine the factors representing professional skepticism in influencing the detection of fraud among auditors, specifically in Malaysia.

## Fraud Detection

Fraud is growing almost as fast as the development of the countries. Shofia (2019) pointed out that fraud to be a common phenomenon in various countries. The ISA 240 has mentioned that the auditor has the responsibility relating to fraud in an audit of a financial statement. The high number of fraud cases indirectly indicates the auditors' weakness in the detection of fraud (Adnan and Kiswanto, 2017). Thus, the ability in detecting any irregularities in the financial statements is a crucial element in fraud detection (Purnamawati, 2018). Fraud detection is the mechanism of recognising fraud and it is referred to as the auditors' ability to ensure that the financial statements are free from irregularities (Khomsiyah et al., 2019; Bolton & Hand, 2002; Purnamawati, 2018). According to Kartikarini (2016) cited Shofia (2019) mentioned that the detection of fraud is a skill that must be possessed by the auditor because it shows the quality of the audit conducted.

Khomsiyah et al. (2019) pointed out that professional skepticism is one of the factors that can affect the auditors' detection of fraud. Putra and Dwirandra (2019) stated that auditors with professional skepticism could reduce the failure in the detection of fraud and able to maintain the fairness of the financial statements. Thus, detection of fraud is one of the most critical concerns for stakeholders in the financial reporting system, however it remains undetectable due to difficulties faced by the auditors in detecting fraud (Dalnial et al., 2014; Mangala and Kumari, 2017). This is in line with ISA 200 which mentioned that the auditor shall maintain professional skepticism throughout the audit activities recognising the possibility of material misstatement due to fraud (ISA 240, updated July 2022). Hence, it is important to appoint auditors with sufficient technical education and experience to be able predict and detect fraud or error when conducting an audit (Awaluddin et al., 2019; Shofia, 2019; Handoko and Sardiono, 2022; Akbar et. al., 2022; Verwey and Asare, 2021).

This study employed the Hurtt's Professional Skepticism Framework to measure an individual's professional skepticism and its influence on fraud detection among the auditors of non-big4 firms. The six characteristics of professional skepticism are a questioning mind, suspension of judgment, searching for knowledge, interpersonal understanding, self-determining, and self-confidence.

## **Hypothesis Development**

### ***Questioning Mind and Fraud Detection***

According to Hussin and Iskandar (2013), auditors must have a sceptical behaviour that arises in a continuous questioning of whether the information and audit evidence gathered indicates the presence of material misstatement due to fraud. By having a high level of curiosity, auditors will be able to assess audit evidence in order to detect any irregularities in the financial statements due to error or fraud (Mardijuwono and Subianto, 2018). It is similar to a study by Puspitasari et. al (2019) and Royae et. Al (2013), which found that auditors' questioning mind has a positive effect on quality of audit service.

Moreover, a study by Gabryela (2017) used a qualitative approach to explore the application of the questioning mind characteristic among auditors in the detection of fraud. The outcome revealed that the auditors used the questioning mind characteristic to detect fraud. Similar findings were found by Akbar et. al. (2022). From their point of view, auditors often question the reliability of the information provided by the client. Hence, the questioning mind will be able to improve the detection of fraud to produce better audit decisions. Based on the discussion above, the hypothesis of this study was as follows:

*H1: There is a positive influence between a questioning mind and fraud detection among the non- Big 4 Auditors.*

### ***Searching for Knowledge and Fraud Detection***

Search for knowledge is equated with curiosity and it related directly with the suspension of judgement (Ciolek, 2017). Essentially, auditors are searching for knowledge through the collection of audit evidence in order to gain a wider understanding of things before any audit decisions are taken. Auditors with a high level of sceptical behaviour are going to look deeper and for more evidence (Popkin and Stroll, 2002; Ciolek, 2017). A study by Fullerton and Durtschi (2004) evaluated the relationship between the search for knowledge and the lookup for fraud signs. The findings of this study have shown that auditors generally prefer to gather more information with fraud signs. Particularly, auditors sought more information when they noted opportunities and symptoms relating to fraud among fraudsters. Based on

the findings above regarding searching for knowledge, the hypothesis of this study was as follows:

*H2: There is a negative influence between searching for knowledge and fraud detection among the non- Big 4 Auditors.*

### **Suspension of Judgement and Fraud Detection**

Suspension of judgement is an important characteristic to be considered by auditors while performing audit services (Ciolek, 2017). Essentially, auditors need to delay their judgement until an appropriate level of audit evidence is sufficient and free from misstatement due to fraud or human error. A study by Quadackers et al. (2009) investigated the effect between suspension of judgement and auditors' sceptical judgements. The findings showed that there is a significant effect of suspension of judgement on auditors' sceptical judgements, which indicates that auditors spend more time looking for irregularities in the financial statements before making any judgement.

In addition, Gabryela (2017) investigated the utilisation of auditors' suspension of judgement characteristic in detecting fraud. The researcher found that the auditors had delayed their judgement to the extent that the evidence was necessary to make an audit decision. It shows that the auditors are calm and that nobody influences them in the course of their duties. Based on the findings above regarding suspension of judgement, the hypothesis of this study was as follows:

*H3: There is a positive influence between suspension of judgement and fraud detection among the non- Big 4 Auditors.*

### **Interpersonal Understanding and Fraud Detection**

Interpersonal understanding refers to the understanding of the motivation and integrity of the information providers (Hurtt, 2010). Pramana et al., (2016) examined the relationship between interpersonal understanding and the capabilities of individuals in detecting fraud. The study proved that individuals with high interpersonal understanding can detect more cases. While the multiple regression analysis revealed that professional skepticism can influence an individual's abilities to detect fraud. Carpenter and Reimers (2013) also added that interpersonal understanding

can identify professional skepticism where they highlighted a positively significant correlation. An individual with a higher doubtful behaviour is likely to require more information if they suspect the presence of potential fraud (Fullerton & Durtschi, 2004).

Essentially, auditors should not rely on other recommendations, particularly their clients. This is because the information obtained must be checked in order to ensure the validity of the information before an audit decision is taken by the auditor. Having an interpersonal understanding, enables auditors to detect any irregularities in the financial statements, as they understand more about the intent of their clients in the first place. Based on the findings above regarding interpersonal understanding, the hypothesis of this study was as follows:

*H4: There is a positive influence between interpersonal understanding and fraud detection among the non- Big 4 Auditors.*

### **Self-Confidence and Fraud Detection**

According to Ciolek (2017), self-confidence is a necessary requirement that enables auditors to stay independent while performing audit services. In fact, it can be seen as a characteristic of professional skepticism among auditors, as it allows auditors to withstand persuasion and challenge the views of others (Hurtt, 2010). According to Yankova (2015), auditors who do not have a sufficient level of self- confidence can easily accept the position of the client and ignore any remaining concerns or unanswered questions that might jeopardise the effectiveness of the audit. A study by Su et. al (2016) examined the relationship between self-efficacy and performances of auditors in Taiwan. The results showed a substantially significant impact of self-efficacy on the performance of the auditors. This is because self-efficacy affects the actions of auditors by giving them encouragement and confidence in overcoming difficulties and also improving audit performance. Based on the findings above regarding self-confidence, the hypothesis of this study was as follows:

*H5: There is a negative significant influence between self-confidence and fraud detection among the non- Big 4 Auditors.*



### **Self-Determining and Fraud Detection**

According to Yonkova (2015), the self-determining characteristic represents the independence and self-reliance of the individual rather than allowing external pressure or opinions which may affect his or her decisions. According to Ciolek (2017), self-determining has been recognised in the professional standards. For example, paragraph 14 of the International Standard on Auditing (ISA) 240 states that auditors must remain independent in assessing evidence and making decisions when the evidence collected is sufficient. A study by Hamilah et al. (2019) examined the effect of independence on ability auditors in fraud detection. The finding of this study revealed that auditors' independence has a significant effect on the ability to detect fraud. It indicates that auditors maintain their integrity and objectivity in their professional duties.

By having self-determining, auditors will carry out further investigations and evidence until auditors are personally satisfied and confident to form their own opinions. Auditors also will act honestly, impartially and report findings based on available evidence (Hamilah et. al, 2019). Based on the findings above regarding self- determining, the hypothesis of this study was as follows:

*H6: There is a positive influence between self-determining and fraud detection among the non- Big 4 Auditors.*

## **RESEARCH METHODOLOGY**

Questionnaires were distributed to 200 members of the Malaysian Institute of Accountants (MIA) who worked in non-big4 firms in Malaysia, mainly Selangor and Kuala Lumpur. Selangor and Kuala Lumpur were selected because it consisted of 57.6% of the total audit firms in Malaysia (Hussin et. al., 2017). The study used purposive sampling in selection of respondents as it is more convenient and simpler to perform compared with probability sampling (Sekaran and Bougie, 2016). The rationale for selecting MIA members as target the population was that it was mentioned in the auditing standards (ISA 240 and ISA 200) that auditors should maintain their professional skepticism during the audit and be aware of the potential for error or fraud.

For this study, the items for the measurement of the independent and dependent variables were fully adapted from previous studies. The variables of this study were fraud detection as the dependent variable and professional skepticism characteristics as independent variables. The detection of fraud is based on a process of discovery or determination of an unlawful act that may lead to errors in financial statements being made intentionally (Widyastuti and Pamudji, 2009; Adnan and Kiswanto, 2017). The study employed Fullerton and Durtschi (2004) approach to assess auditors' ability to detect fraud. In addition, the study also adapted Hurtt (2010) thirty statements to measure the auditors' level of professional skepticism characteristics. Section A covered eight demographic questions that reflected the respondent's gender, age, race, education background, professional license held, current position, and also working experience as auditors. This study used a 5-point likert scale from 1 (strongly disagree) to 5 (strongly agree) for Section B and C of the questionnaire. Section B covered questions on fraud detection, while Section C covered questions on the professional skepticism characteristics.

## **Data Analysis**

The data collected in this study was analysed using the Statistical Package for Social Science (SPSS) software. The software provides analysis that needed to answer the research questions by applying the demographic analysis, descriptive analysis, reliability analysis, normality test, correlation analysis, and multiple regression analysis.

Descriptive analysis was conducted to understand the frequency distribution, measures of central tendency such as the mean, median and mode, and dispersion for each of the variables in the study (Sekaran and Bougie, 2016). Cronbach's Coefficient Alpha was used to test the consistency of responses. Normality test was performed to determine whether the data to be analysed represented a symmetrical distribution. Pearson's Correlation Coefficient test was used to measure the sample data between the independent variables (questioning mind, searching for knowledge, suspension of judgement, interpersonal understanding, self- confidence and self-determining) and the dependent variable (fraud detection). Regression analysis is a tool to measure the linear relationship between the independent variables and dependent variable (Pallant, 2016).

The primary objective of this study was to investigate the influence between professional skepticism and auditors' fraud detection. Thus, a regression analysis was carried out to respond to the research objectives of this study.

## FINDINGS AND DISCUSSION

### Demographic Analysis

Among the 200 respondents, 53 percent were female, while 47 percent were male. This indicated that female respondents dominated the composition of auditors in this study. In terms of the age of the respondents, 71.50 percent were between 21 to 30 years old, 22 percent were around 31 to 40 years old, and 13 (6.50 percent) were above 41 years old. As for race, 58 percent of the total respondents were Malays, 21.50 percent Chinese, followed by 14.50 percent Indians. This showed that the majority of the respondent in this study were Malay auditors. Table 1 also shows the highest education completed by the respondents. The majority of the respondents' highest education level was a bachelor's degree, which comprised 76.50 percent of respondents, followed by diploma holders, which were 21.50 percent. Meanwhile, only 2 percent of the respondents had a master's degree.

In term of professional licenses a majority (49.50 percent) of the respondents had the ACCA professional certificate, while 19 (9.50 percent) of respondents had the CPA certificate, and about 1.50 percent of the respondents had the CIMA certificate. Table 1 depicts the overall work experience of the respondents. The results showed that the majority (77.50 percent) of the respondents had 2 to 5 years of work experience, and 45 (22.50 percent) of the respondents had 6 to 10 years of work experience. The demographic analysis collected from the questionnaires included the current position in the organisation of each respondent. Based on Table 1, 86 (43 percent) of the respondents were senior auditors, followed by 6 of respondents (3 percent) were managers. Meanwhile, half of the respondents (54 percent) were junior auditors. This implied that the majority of the respondents were junior auditors.

**Table 1: Respondents' Gender**

Demographic	Profile	Frequency	Percentage
Gender	Male	94	47
	Female	106	53
Age	21 to 30 years old	143	71.5
	31 to 40 years old	44	22.0
	Above 41 years old	13	6.5
Race	Malay	116	58.0
	Chinese	43	21.5
	Indian	29	14.5
	Others	12	6.0
Highest Education Completed	Diploma	43	21.5
	Bachelor's Degree	153	76.5
	Master's Degree	4	2.0
Professional Licenses Hold	ACCA	99	49.5
	CIMA	3	1.5
	CPA	19	9.5
	None of the above	79	39.5
Respondents' Work Experience	2 to 5 years	155	77.5
	6 to 10 years	45	22.5
Current Position in the Organisation	Junior auditors	108	54.0
	Senior auditors	86	43.0
	Manager	6	3.0

**Reliability Test**

This study has seven dimensions which are a questioning mind (three items), searching for knowledge (six items), suspension of judgement (five items), interpersonal understanding (five items), self-confidence (six items), self-determining (five items), and fraud detection (six items). The perceptions of the respondents were captured and assessed in measuring the reliability of the statements for each of the dimensions mentioned before. Table 2 shows the summary of the statistics for this study.

**Table 2: Cronbach's Alpha by Dimension**

No.	Variables	No. of Items	Cronbach's Alpha
1.	Questioning Mind	3	0.785
2.	Searching for Knowledge	6	0.777
3.	Suspension of Judgement	5	0.783
4.	Interpersonal Understanding	5	0.771
5.	Self-Confidence	5	0.785
6.	Self-Determining	6	0.710
7.	Fraud Detection	6	0.846

Basically, the scale is reliable when an Cronbach's Alpha score is above 0.7 (Pallant,2016), that shows the internal consistency of the items. Table 2 above presents the Cronbach's alpha values of the seven dimensions used in this study. The highest was 0.846 (fraud detection), followed by 0.785 (Self-Confidence and Questioning Mind), 0.783 (Suspension of Judgement), 0.777 (Searching for Knowledge), and 0.771 (Interpersonal Understanding) and 0.784 (Self-Determining). Therefore, it can be concluded that the questions asked were reliable and had the consistency of respondents' answers in the questionnaire.

### Normality Test

A normality test was performed to determine whether the data to be analysed represented a symmetrical distribution. According to Field (2017), there are two specific measures for normality tests that are skewness and kurtosis. The skewness of the data may either be positively skewed (when the data gathered is clustered at the lower end of the tail) or negatively skewed (when the data gathered is clustered at the higher end of the tail). Meanwhile, Kurtosis refers to the degree to which data or scores at the ends of the distribution are clustered. In general, the data collected from the study is typically distributed when it is not too skewed at one end of the scale and not too many or too few scores at the extremes. According to Pallant (2016), if the score of the skewness and kurtosis value is divided by their standard error and the value is within the range of  $\pm 2$ , the data may be claimed to be normally distributed.

A test of normality assumption was performed by using kurtosis and skewness values for questioning mind, searching for knowledge, suspension of judgement, interpersonal understanding, self-confidence and self-determining, and fraud detection. According to Pallant (2016), the data is normally distributed if both of value of skewness and kurtosis in the range of -2 to +2.

**Table 3: Normality by Dimension**

No.	Variables	Skewness	Kurtosis
1.	Questioning Mind	-1.697	1.980
2.	Searching for Knowledge	1.881	1.940
3.	Suspension of Judgement	-1.582	1.905
4.	Interpersonal Understanding	-1.504	-1.990
5.	Self-Confidence	-1.207	1.099
6.	Self-Determining	-1.616	1.226
7.	Fraud Detection	-0.925	0.019

Table 3 indicates the value for skewness ranged from -1.697 to 1.881 and for kurtosis, the values ranged from -1.990 to 1.980. Since both the values for skewness and kurtosis ranged below -2 to +2, the data was considered normal and thus parametric statistical analysis was used for the following analysis in this study.

**Pearson’s Correlation Coefficient Test**

Table 4 shows the results of statistics for the Pearson correlation coefficient analysis between the variables. The results showed that strong correlation existed between a questioning mind and fraud detection with a r value of 0.854 and the p-value was less than 0.01. This presented a positive statistically significant correlation between these two variables. Secondly, searching for knowledge and fraud detection also showed a positive correlation between these two variables, which gave a r value of 0.835 and the p-value of 0.01. It indicated that these two variables had a strong positive statistically significant correlation.

The third association between suspension of judgement and fraud detection showed a strong positive correlation ( $r = 0.895$ ,  $p < 0.01$ ). Furthermore, the fourth relationship was between interpersonal understanding and fraud detection. The results showed that there was strong positive correlation between those variables with a  $r$  value of  $0.899$  and a  $p$ -value of less than  $0.01$ . Besides, self-confidence and fraud detection showed a strong positive correlation between the two variables, which gave a  $r$  value of  $0.838$  and the  $p$ -value of  $0.01$ . Lastly, self-determining and fraud detection also showed a positive correlation. The results revealed that both variables had a strong positive correlation ( $r = 0.838$ ,  $p$ -value  $< 0.01$ ). Overall, correlation between variables were in the range  $0.768$  to  $0.899$ . Thus, no correlation was found to be greater than  $0.9$  and the issue of multicollinearity did not exist in this study.

**Table 4: Pearson Correlation Coefficient Between Variables.**

	FD	QM	SK	SJ	IU	SC	SD
Fraud Detection (FD)	1						
Questioning Mind (QM)	.854**	1					
Searching for Knowledge (SK)	.835**	.864**	1				
Suspension of Judgement (SJ)	.895**	.871**	.867**	1			
Interpersonal Understanding (IU)	.899**	.821**	.840**	.867**	1		
Self-Confidence (SC)	.838**	.891**	.817**	.864**	.814**	1	
Self-Determining (SD)	.838**	.805**	.817**	.768**	.851**	.876**	1

\*\* Correlation is significant at the 0.01 level (2-tailed)

### Multiple Linear Regression Test

Multiple regression analysis is used to explore the relationship between a continuous dependent variable with a number of continuous independent variables. This helps to provide information on the overview of the model as well as the relative contribution of each independent variable towards the dependent variable (Pallant, 2007).

**Table 5: Model Summary of Regression**

Model	R	R square	Adjusted R Square	Std. Error of the Estimate
1	0.947 <sup>a</sup>	0.897	0.894	0.353

Note: a. Predictors: (Constant), Questioning Mind, Searching for Knowledge, Suspension of Judgement, Interpersonal Understanding, Self-Confidence and Self-Determining.

Table 5 shows the summary of the multiple linear regression model and the overall fit statistics. As the sample size for this study was 200, it is considered as large, and thus, the value of R Square will be used in measuring this model (Pallant, 2007). Based on the R Square result, it was shown that 89.7 percent of the variation in fraud detection was explained by the variation in a questioning mind, searching for knowledge, suspension of judgement, interpersonal understanding, self-confidence and self-determining. the remaining 10.3 percent of the variance for the fraud detection justify the other variables or concepts was not tested in this study. Therefore, the influence of a questioning mind, searching for knowledge, suspension of judgement, interpersonal understanding, self-confidence and self-determining towards fraud detection, was considered high.

Table 6 below shows the regression analysis of variance (ANOVA) for the variables. ANOVA table is used in assessing the overall statistical significance of the model. Overall, ANOVA result shows that multiple regression of equation model is significant at a p value of 0.000. This suggests that at least one of the variables has a significant linear relationship with fraud detection.

**Table 6: Regression Analysis of Variance (ANOVA)**

ANOVA <sup>a</sup>						
Model		Sum of square	Df	Mean square	F	P
1	Regression	209.814	6	34.969	280.493	.000 <sup>b</sup>
	Residual	24.061	193	0.125		
	Total	233.875	199			

Note: a. Dependent Variables: Fraud Detection.

b. Predictors: (Constant), Questioning Mind, Searching for Knowledge, Suspension of Judgement, Interpersonal Understanding, Self-Confidence and Self-Determining.



Coefficient findings as shown in Table 7 below were used to assess which independent variables included in this model contributed to the dependent variable’s prediction.

In terms of comparing which variables contributed to fraud detection, the results as in Table 7 below showed that interpersonal understanding had the largest beta coefficient of 0.700, followed by suspension of judgement (beta = 0.489), self-determining (beta = 0.485), questioning mind (beta = 0.326), self-confidence (beta = -0.221) and searching for knowledge (beta = -0.545).

As for the regression equation, based on Table 7 below, regression analysis result showed that there was significant positive linear relationship between a questioning mind and fraud detection ( $t = 2.915, p = 0.004$ ), between suspension of judgement and fraud detection ( $t = 9.891, p = 0.000$ ), between interpersonal understanding and fraud detection ( $t = 7.636, p = 0.000$ ), and between self-determining and fraud detection ( $t = 5.857, p = 0.000$ ). On the other hand, the result showed a significant negative linear relationship between Searching for Knowledge and fraud detection ( $t = -4.489, p = 0.000$ ), and between self-confidence and fraud detection ( $t = -2.808, p = 0.005$ ). As a result, it can be said that all six professional characteristics contributed significantly to fraud detection.

**Table 7: Regression Analysis of Variance (coefficient)**

		Coefficients <sup>a</sup>				
Mode		Unstandardized Coefficients		Standardized Coefficients	t-value	Sig.
1		Beta	Beta	Beta		
	(Constant)	-1.353	0.215		-6.302	0.000
	Questioning Mind	0.326	0.112	0.265	2.915	0.004
	Searching for Knowledge	-0.545	0.121	-0.477	-4.489	0.000
	Suspension of Judgement	0.489	0.049	0.514	9.891	0.000
	Interpersonal Understanding	0.700	0.092	0.596	7.636	0.000
	Self-Confidence	-0.221	0.079	-0.206	-2.808	0.005
	Self-Determining	0.485	0.083	0.293	5.857	0.000

a. Dependent Variables: Fraud Detection.

## Findings and Discussion

In accordance with the attribution theory as the underpinning theory of this study, this study looked into both situational and dispositional attributions in auditors' decision making which consisted of a questioning mind, suspension of judgement, searching for knowledge, interpersonal understanding, self-determining, and self-confidence. Based on the six characteristics, six hypotheses were derived.

Hypothesis 1 (H1) suggested that there is a significant positive relationship between the questioning mind and fraud detection among the Non Big – 4 auditor. The variable questioning mind had a significant positive relationship with fraud detection with a p value equal to 0.004 (p 0.01). Hence, hypothesis 1 was accepted. This is supported by the prior studies conducted by Gabryela (2017) and Cheot et al. (2018), who found that a questioning mind characteristic significantly affects an auditor's fraud detection. This shows that a questioning mind characteristic will help the auditor detect any irregularities due to error or fraud in the financial statement.

Hypothesis 2 (H2) was supported. It had a negative relationship between search for knowledge and fraud detection with a significant value of (0.000), which was below 0.01 and hence there was a significant negative relationship between search for knowledge and fraud detection among the Non Big – 4 auditors. This outcome is contradictory to past studies of Hurtt (2010), which claimed that an individual with this characteristic is filled with interest and looks for information not essentially to confirm a particular conclusion but to appreciate the learning process. Azhari (2017) also expressed that auditors with a long-term interest tend to look for extra evidence, particularly when confronted with complex circumstances. However, in Westermann et al. (2014), they highlighted that sometimes the auditors will process only the data that they have prepared within the time allocated to complete their work. This is also applicable in Malaysia, where auditors tend to just follow the goals to finish their work as soon as they can and to follow the timeline given despite using their behaviour to search for more knowledge to make good judgements or evaluations of an audit. They are hesitant to find out about inconsequential issues on the off chance that it is time to take it seriously (Gold et al., 2014). In addition,

looking for more data may result in an overabundance of review evidence and an awkwardness of productivity (Glover & Prawitt, 2014).

Hypothesis 3 (H3) suggested that there is a significant positive relationship between suspension of judgement and fraud detection among the Non Big – 4 auditors. The variable suspension of judgement had a significant positive relationship with fraud detection with a p value equal to 0.000, which is less than 0.01. Thus, hypothesis 3 was accepted. This is supported by prior studies conducted by Gabryela (2017) and Agarwalla et al. (2017). The researcher found that auditors suspend their judgement. This proves that a professional auditor will not make any judgement or decision prior to having all the proof or related documentation for auditing. Suspended judgement could be a cognitive handle or a judicious state of intellect in which one withholds judgments, especially on the drawing of ethical or moral conclusions.

Hypothesis 4 (H4) suggested that there is a significant positive relationship between interpersonal understanding and fraud detection among the Non Big – 4 auditors. the variables interpersonal understanding had a significant positive relationship with fraud detection with a p value less than 0.01. Thus hypothesis 4 was. This contradicts Cheot et al. (2018). The research found that Interpersonal Understanding did not have any significant relationship with fraud detection in Malaysia. However, this hypothesis is supported by a prior study conducted by Gabryela's (2017). The finding found that auditors apply interpersonal understanding by knowing the rationale and judgement of their clients. Interpersonal understanding is through mindfulness of, and thought for, the conclusions and sentiments of other individuals and senses how others are feeling and sets a positive and steady tone in work connections.

Hypothesis 5 (H5) was supported but there was a negative relationship between self-confidence and fraud detection with a significant value of 0.005, which was below 0.01 and hence there was a significant relationship between self-confidence and fraud detection among the Non Big – 4 auditors. This outcome varies from the past studies of Bogdan et al. (2017), Lee et al. (2016), Owhoso and Weickgenannt (2009). This demonstrated that self-confident auditors have the competency to perform their audit errands and upgrade the revelation of extortion as they seemed

to challenge the attestations or defences displayed by clients. The self-confidence characteristic may lead to an overconfident attitude. According to Hardies et al. (2009), overconfidence refers to the wrong way of looking at a circumstance. Once you are arrogant, you misconceive your esteem, opinion, beliefs, or capacities, and you have got more certainty than you ought to give the objective parameters of the circumstance. Hardies et al. (2009) mentioned that overconfidence impacts auditor's propensity to think that their decision is more reliable than it is. According to Owroso and Weickgenannt (2009), overconfidence among auditors could cause audits to be inadequate and might lead to legal issues, inadequate staffing, ineffective use of technology and misappropriation of audit resources. Thus, fraud detection will decrease as the auditors are not able to do auditing correctly. This will give a significant negative relationship with fraud detection.

Hypothesis 6 (H6) suggested that there was a significant positive relationship between self-determining and fraud detection among the Non Big – 4 auditor. The variables' self-determining had a significant positive relationship with fraud detection with a p value of less than 0.01. Thus, hypothesis 6 was accepted. This is supported by the prior study conducted by Dimitrova and Sorova (2016), which concluded that the ability of auditors to choose the appropriateness of the data given as proof before making an audit review or decision. By having this behavior, auditors will depend less on the data of the client (Dimitrova and Sorova, 2016) and pay more consideration to the inconsistencies in articulations or proofs (Royae et al., 2013). Self-determining is the act or control of making up one's own mind about what to think or do, without exterior impact or compulsion. It is the auditor's decision to do something with the audit process or think of another way to make a judgement or review on audit.

## **CONCLUSION**

This study examined auditor's professional skepticism that influences fraud detection from the perspective of among the Non Big – 4 auditors in Selangor and Kuala Lumpur, Malaysia. The study hypothesizes that a questioning mind, searching for knowledge, suspension of judgement; interpersonal understanding, self-determining and self-confidence have a significance influence on fraud detection. The results of the regression

analysis showed that 4 of professional skepticism behaviour had a positive significant relationship with fraud detection which are a questioning mind, suspension judgement, interpersonal understanding and self-determining. On the other hand, another 2 behaviours which were search for knowledge and self-confidence had a negative significant relationship with fraud detection.

In accessing the relationships between the six independent variables and the dependent variable, this study used the attribution theory to underpin it. This theory was to begin with presented by Fritz Heider in 1958, which proposed that a person's auditing process was decided by a combination of a few variables. The attribution hypothesis clarifies how we assess the causes and thought processes of one's conduct. Agreeing to Heider (1958), the attribution hypothesis alludes to how an individual can clarify the causes of his or her conduct or the conduct of others that will be decided by a dispositional attribution (inner components) or a situational attribution (outside figure) that will influence the conduct of the person.

This study contributes to the literature on the relationship between Hurr's professional skepticism framework and fraud detection, particularly in the Malaysian environment. Auditors in particular can glean valuable information and use it to improve performance as well as professional skepticism, and even detecting fraud in financial statements. This study is also useful for the Malaysian Institute of Accountants (MIA) as a regulator, as the findings of this study could be used to improve policy and to address any policy gaps in order to encourage auditors to focus from time to time on improving their services.

The study is limited to respondents consisting of auditors of non-big 4 firms in Selangor and Kuala Lumpur, Malaysia, resulting in a small sample size. Future research should extend the geographical coverage to other states in Malaysia. By doing so, the sample size of individual participants may be increased by including the number of MIA members who work as auditors from other states.

Other than that, future research can discuss the study using a variety of research methods. As this study was carried out in full using the quantitative method, new research should attempt to adopt qualitative

approaches. Qualitative research allows for a more in-depth analysis of the data collected by recording the opinions of respondents and their behaviour on the characteristics of professional skepticism and the detection of fraud.

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