

ABSTRACT

This study aims to examine the factors of personal influence and auditor behavior, namely integrity, self-efficacy and professional commitment to fraud prevention, especially for government internal auditors, namely BPKP Representative of Central Java. The lack of auditor responsibility raises public questions about the auditor's ability and seriousness to detect indications of fraud. There is tension in audit expectations regarding the role of the auditor in preventing and detecting fraud. The foundation theory in this study refers to the social cognitive theory popularized by Bandura. According to social cognitive theory, humans depend on three interacting factors, namely: personal, social/environmental, and behavioral. Each factor will influence the other factors and the warning will affect the individual itself.

This research was conducted by distributing questionnaires to all government internal auditors who are employees at BPKP Representative Office of Central Java. There are 206 auditors consisting of Skilled Auditors (executive auditors, advanced implementing auditors and supervisory auditors) and Expert Auditors (first auditors, junior auditors, middle auditors). The hypothesis in this study was tested using Partial Least Square (PLS) analysis with SmartPLS 3.0 software. This research is expected to provide theoretical implications regarding the effectiveness of fraud prevention with a cognitive social theory approach. The results of the hypothesis test show evidence that integrity and self-efficacy can increase the effectiveness of fraud prevention measures. Professional commitment in this study is unable to act as a moderating variable that strengthens the relationship between integrity and self-efficacy on fraud prevention.

Keywords: Fraud prevention, integrity, self-efficacy, professional commitment, government internal auditors