

ABSTRACT

This study aims to analyze the effects of independence, integrity, and professionalism on auditors' fraud intention and to examine the moderating role of job insecurity. The research is motivated by the importance of understanding both dispositional and situational factors that may influence auditors' intention to commit fraud, particularly in the context of the Audit Board of the Republic of Indonesia (BPK) representatives in Central Java and Yogyakarta. The study employs a quantitative approach with a survey method, and the data are analyzed using PLS-SEM data analysis techniques. The results reveal that independence, integrity, and professionalism have negative effects on auditors' fraud intention. These findings confirm that auditors' core professional values serve as a deterrent mechanism against fraudulent behavior. Furthermore, job insecurity is found to weaken the negative effect of integrity on fraud intention, while it does not moderate the relationship between independence and professionalism with fraud intention. This indicates that integrity is more vulnerable to the perception of job insecurity compared to the other two values. The study concludes that the internalization of independence and professionalism helps auditors resist fraudulent intentions even under job insecurity, whereas integrity requires a stable work environment to remain effective. These findings provide practical implications for BPK and public sector audit organizations in designing human resource management policies by strengthening integrity culture and creating a secure work climate to reduce the risk of fraud intention.

Keywords : *Independence, Integrity, Professionalism, Job Insecurity, Fraud Intention*

