ABSTRACT

This study aims to analyze the influence of data analytics usage and internal auditor competence on the speed of fraud detection at Regional Audit Office X, with work-life balance serving as a moderating variable. It also seeks to analyze the role of data analytics in accelerating the fraud detection process, the role of internal auditor competence in enhancing decision-making quality regarding fraud detection, and the bottlenecks that slow down the fraud detection process. A mixed-methods approach combining quantitative and qualitative methods was employed. Quantitative data were gathered via online questionnaires (Google Forms) distributed to auditors at Regional Audit Office X, while qualitative data were obtained through interviews to gain deeper insights into the fraud detection process and its associated obstacles. In this study, the sample used for the quantitative research consisted of 160 respondents. The results indicate that the use of data analytics has a positive and significant impact on the speed of fraud detection. Data analytics assist auditors in processing large volumes of data, identifying anomalies and red flags, detecting risky transaction patterns, and pinpointing areas requiring further examination. Internal auditor competence also positively and significantly influences the speed of fraud detection; auditors possessing adequate knowledge, experience, critical thinking skills, and training are better equipped to analyze information and make accurate audit decisions. Furthermore, while work-life balance does not moderate the impact of data analytics usage on fraud detection speed, it positively moderates the influence of internal auditor competence on this speed. This suggests that a healthy work-life balance can enhance the utilization of auditor competence by boosting concentration, energy levels, and cognitive abilities during the performance of audit tasks. Qualitative findings reveal several obstacles in the fraud detection process, including the complexity and evolving nature of fraud schemes, the involvement of internal and external parties, data quality and availability, auditor skill sets, the complexity of technology and data infrastructure, time and budget constraints, management support, and the continued reliance on manual detection processes. Thus, the utilization of data analytics and the enhancement of internal auditor competence are crucial factors in accelerating fraud detection, while work-life balance plays a role in reinforcing the effectiveness of auditor competence within that process.

Keywords: Data Analysis, Internal Auditor Competence, Fraud Detection Speed, Work-Life Balance, Fraud Detection, Mixed Methods.