

TABLE OF CONTENTS

COVER	i
THESIS APPROVAL	ii
THESIS EXAMINATION APPROVAL.....	iii
ORIGINALITY STATEMENT	iv
MOTTO.....	v
ABSTRACT	vi
<i>ABSTRAK</i>	vii
FOREWORDS.....	ix
TABLE OF CONTENTS	xi
LIST OF FIGURES	xiv
LIST OF TABLES.....	xv
CHAPTER I INTRODUCTION	1
1.1. Background of the study	1
1.2. Problem Statement.....	6
1.3. Study Objective	6
1.4. Contribution of the Study.....	7
1.5. Thesis Outline.....	7
CHAPTER II LITERATURE REVIEW.....	9
2.1. Attribution Theory	9
2.2. Definition of Fraud	11
2.3. Auditors' Responsibility for Fraud Detection.....	13
2.4. Procedures in Fraud Detection	14
2.5. The Role of Experience and Knowledge in Fraud Detection.....	16

2.6.	Prior Research	17
2.7.	Theoretical Framework	21
2.8.	Hypothesis Development	23
2.8.1.	The Influence of Audit Procedures on Auditors' Perception of Their Responsibility in Detecting Fraud	23
2.8.2.	The Influence of Auditors' Experience and Knowledge on Their Perception on the Responsibility in Detecting Fraud	24
CHAPTER III RESEARCH METHOD		26
3.1.	Research Variables and Operational Definitions of Variables.....	26
3.1.1.	Dependent Variable	26
3.1.2.	Independent Variable	27
3.1.3.	Control Variable	31
3.2.	Population, Sample, and Sampling Technique.....	32
3.3.	Types and Source of Data	32
3.4.	Methods of Data Collection	33
3.5.	Methods of Analysis	34
3.5.1.	Descriptive Statistics.....	34
3.5.2.	Data Quality Test.....	35
3.5.3.	Classic Assumption Test.....	36
3.5.4.	Data Analysis Method	38
3.6.	Phases of Research Implementations.....	40
CHAPTER IV DATA ANALYSIS DISCUSSION		41
4.1.	Description of Respondents	41
4.2.	Data Analysis	44
4.2.1.	Descriptive Statistics Result.....	44

4.2.2.	Validity Test Result	48
4.2.3.	Reliability Test Result	50
4.3.	Classical Assumption Test Results	51
4.3.1.	Normality Test Results	51
4.3.2.	Multicollinearity Test Results	53
4.3.3.	Heteroscedasticity Test Results	53
4.4.	Data Analysis Method Testing	55
4.4.1.	Multiple Linear Regression Test	55
4.4.2.	Hypothesis Testing	57
4.5.	Discussion of Result Analysis	60
4.5.1.	The Influence of Audit Procedures on Auditors' Perception of Their Responsibility in Detecting Fraud	61
4.5.2.	The Influence of Auditors' Experience and Knowledge to Their Perception on the Responsibility in Detecting Fraud	62
CHAPTER V CONCLUSION		65
5.1.	Conclusion.....	65
5.2.	Research Limitation.....	66
5.3.	Suggestion.....	67
REFERENCES		67
APPENDIX A		73
APPENDIX B.....		82
APPENDIX C.....		90

LIST OF FIGURES

Figure 2.1 Theoretical Framework	22
Figure 4.1 P-Plot Normality Test Graph.....	51
Figure 4.2 Regression Histogram Graph.....	52
Figure 4.3 Heteroscedasticity Test Results	54

LIST OF TABLES

Table 2.1 Summary of Prior Research	19
Table 3.1 Research Variable	34
Table 4.1 List of Public Accounting Firm	41
Table 4.2 Data Collection Results	43
Table 4.3 Demographic Characteristics of Respondents	43
Table 4.4 Descriptive Statistics Result	45
Table 4.5 The Respondents' Responses Result	45
Table 4.6 Validity Test Result	49
Table 4.7 Reliability Test Result	50
Table 4.8 Normality Test Result.....	52
Table 4.9 Multicollinearity Test Results	53
Table 4.10 Heteroscedasticity Test Results.....	55
Table 4.11 Results of Multiple Linear Regression Analysis.....	56
Table 4.12 Result of Determination Coefficient (Adjusted R ²)	57
Table 4.13 Simultaneous Significance Test Result	58
Table 4.14 Individual Parameter Significance Test Result	59
Table 4.15 Summary of Hypothesis Testing	60