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Dear Ni Wayan, Anik and Agus Wahyudi Salasa

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Dear Rustiarini, Ni Wayan; Yuesti, Anik; Gama, Agus Wahyudi Salasa,

"Public Accounting Profession and Fraud Detection Responsibility"

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The study aims to examine the influence of auditor personal factors, such as goal orientation, self-efficacy, and professional commitment to auditor's responsibility to detect the fraudulent, particularly in small accounting firms. Researchers surveyed 86 auditors are working in small accounting firms in Bali Province, Indonesia.

The results prove the role of self-efficacy as a mediating variable in the relationship of goal orientation and auditor responsibility. This result at once confirms that self-efficacy can improve individual performance even in complex

tasks. This study also proves the role of professional commitment as a mediator variable.

Given that respondents came from small accounting firms, these findings not intended to be generalized with auditors in large accounting firms.

These findings highlight essential efforts to reduce audit expectation gaps between auditors and the public. The small accounting firms' leaders must to alignment workplace organizational goals and organization professional goals. A dualism of purpose causes the auditor to fail to fulfill the responsibility of fraud detection.

There is limited research on auditor responsibility, particularly in small audit firms in developing countries. Also, there is still debate scientific about the influence of goal orientation, self-efficacy, and professional commitment to auditor performance.

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**Public Accounting Profession and Fraud Detection
Responsibility**

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Public Accounting Profession and
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Abstract:

Purpose – The study aims to examine the influence of auditor personal factors, such as goal orientation, self-efficacy, and professional commitment to auditor's responsibility to detect the fraudulent, particularly in small accounting firms.

Design/methodology/approach – Researchers surveyed 86 auditors are working in small accounting firms in Bali Province, Indonesia.

Findings – The results prove the role of self-efficacy as a mediating variable in the relationship of goal orientation and auditor responsibility. This result at once confirms that self-efficacy can improve individual performance even in complex tasks. This study also proves the role of professional commitment as a mediator variable.

Research limitations/implications – Given that respondents came from small accounting firms, these findings not intended to be generalized with auditors in large accounting firms.

Practical implications – These findings highlight essential efforts to reduce audit expectation gaps between auditors and the public. The small accounting firms' leaders must to alignment workplace organizational goals and organization professional goals. A dualism of purpose causes the auditor to fail to fulfill the responsibility of fraud detection.

Social implications – There is a severe audit expectation gap related to the auditor's role in detecting fraud. This finding expected to answer public questions related to auditors' ability and responsibility in small accounting firms in detecting fraud.

Originality/value –There is limited research on auditor responsibility, particularly in small audit firms in developing countries. Also, there is still debate scientific about the influence of goal orientation, self-efficacy, and professional commitment to auditor performance.

Keywords: audit expectation gap; fraud; goal orientation; self-efficacy

Paper type: Research paper

Introduction

The Enron scandal has raised public concern over fraud. This condition requires the auditor profession to actively find illegal actions in the company (Alleyne and Howard, 2005). Although Audit Standards (SAS) No. 99 has determined that external auditors can deliver "reasonable assurance" (AICPA, 2002), the fact is not all auditors can fulfill this responsibility (DeZoort and Harrison, 2018). This study examines the effect of the auditor's characteristics, namely goal orientation, self-efficacy, and professional commitment to responsibility in detecting fraud. Self-efficacy is a person's belief in his ability to complete specific tasks, while goal orientation refers to individual motives for completing tasks. The professional commitment factor is needed to direct the auditor to obey the assignment's moral and ethical values (Hsieh et al., 2007; Shafer et al., 2016).

This research was motivated by four things. First, there is an audit expectation gap related to the auditor's role in detecting fraud. Global financial studies reveal that external auditors can only identify four percent of corporate fraud (ACFE, 2020). The low detection rate is contrary to significant fraud cases (DeZoort and Harrison, 2018). Lack of auditor's responsibility raises public questions about the ability and seriousness of auditors to detect fraud indications. Second, based on the scientific literature review, no previous study has discussed goal orientation on fraud detection responsibility. In auditing context, goal orientation becomes a reason that motivates auditors on audit judgment performance (Iskandar et al., 2012; Mohd-Sanusi and Mohd-Iskandar, 2007; Nasution and Östermark, 2012; Sanusi et al., 2018). This study interacts with goal orientation with self-efficacy to maximize performance achievement, which has not much discussed in audit research.

Third, there is still scientific debate regarding the role of self-efficacy in complex tasks. On the one hand, researchers previously stated that cognitive ability acts as the best predictor determining individual performance, particularly in complex tasks (Hunter, 1986; Hunter and Hunter, 1984; Ree and Earles, 1991). As a social cognitive construct, self-efficacy will increase an individual's confidence in perform specific tasks (Bandura, 1991). On the other hand, self-efficacy cannot be a predictor of complex tasks (Sanusi et al., 2018; Svanberg et al., 2019). Fourth, auditors' willingness to fulfill fraud detection responsibility determines by their commitment to their profession (Shafer et al., 2016). Nevertheless, previous research has mixed results. Some researchers found that professional commitment had a positive relationship on rule observance attitude (Jeffrey et al., 1996), whistleblowing (Meutia et al., 2018; Taylor and Curtis, 2010), and audit judgment (Nasution and Östermark, 2012). In contrary, other studies failed to identify this effect (Kaplan and Whitecotton, 2001; Lord and DeZoort, 2001; Shaub et al., 1993; Yetmar and Eastman, 2000).

Fifth, there is limited research on auditor responsibility carried out on small audit firms, particularly in developing countries. Most research on auditor responsibility carried out at large audit firms (Big 4) (DeZoort and Harrison, 2018). Not much research has revealed the ability of auditors in small companies to fulfill these responsibilities. Alleyne & Howard (2005) study investigating 43 auditors in Barbados revealed that auditors consider the detection of fraud as the responsibility of management, not the auditor. Nonetheless, the professional standards of public accountants have established that auditors have particular responsibilities in detecting fraud. Based on these conditions, this research investigates personal factors that can improve auditors' ability to fulfill the responsibility of fraud detection.

This study aims to examine auditor's factors, namely goal orientation, self-efficacy, and professional commitment auditor's perception of fraud detection responsibility. Researchers surveyed 86 auditors working in 12 small accounting firms in Bali Province, Indonesia.

Consistent with Cognitive Social Theory, self-efficacy is mediate the relationship between goal orientation and fraud detection responsibility. The professional commitment was moderate the relationship between self-efficacy and fraud detection responsibility.

This study has theoretical and practical contributions. Theoretically, these findings expand the literature in the auditing field, specifically about fraud detection. This study also enriches the previous empirical results that self-efficacy has a role in improving auditor performance even in complex tasks. In practice, these findings provide essential notes to small accounting firms' leaders to improve auditors' self-efficacy and professional commitment. The leaders also must to alignment organizational goals and professional goals. A dualism of purpose causes the auditor to fail to fulfill the responsibility of fraud detection. This finding also provides new insight for regulators that auditor's self-efficacy can increase the auditor's responsibility. Furthermore, regulators and leaders of accounting firms can design training activities to strengthen the auditor's self-efficacy.

This paper organizes as follows. The second part outlines the Social Cognitive Theory and formulates six research hypotheses. Next, the researcher explains the method of continuing research by discussing research results. The fifth section discusses the conclusions, implications, and study limitations.

Literature review and hypothesis development

Social cognitive theory

The Social Cognitive Theory popularized by Bandura (1986) assumes that humans have cognitive abilities to be active information processors. Personal beliefs arise about their ability to perform tasks. Previous research combines Social Cognitive Theory with the role of internal auditors in using information technology (Wongpinunwatana and Panchoo, 2014). This theory also used to evaluate accountants' perceptions of ethical climate in organizations, including the extent to which accountants will tolerate unethical behavior (Domino et al., 2015). In auditing literature, self-efficacy can improve audit judgment (Iskandar and Sanusi, 2011; Sanusi et al., 2018) and auditors' skepticism (Hussin et al., 2019).

Goal orientation and fraud detection responsibility

The task of detecting fraud is not an easy task. The auditor must have a goal orientation to fulfill these responsibilities. Goal orientation measured using three dimensions: learning goal orientation, performance-approach, and performance-avoidance (Sanusi et al., 2018; Stasielowicz, 2019; Vandewalle, 1997). Learning goal orientation is a concept that motivates individuals to develop competencies through the learning process (Sanusi et al., 2018; Stasielowicz, 2019; Yperen et al., 2015), such as formal education, training, or experience. The learning process carried out continuously can improve the ability of individuals to perform tasks (Sanusi et al., 2018). Performance-approach not only motivates individuals to obtain the best performance but also facilitates individuals to have a positive perception from others (Radosevich et al., 2004; Sanusi et al., 2018; Yperen et al., 2015). Individuals will compare their performance with others, such as peers (Yperen et al., 2015). Another dimension is performance-avoidance, which is the tendency of individuals to avoid difficult tasks, tend to fail, or indicate an inability to work (Schmidt and Ford, 2003). This action aims to prevent poor performance or negative perceptions of others (Vandewalle, 1997).

In the audit context, auditors with high goal orientation will accept responsibility for detecting fraud. The auditor considers this task to increase knowledge and skills related to fraud detection strategies and techniques. Individuals with high goal orientation will make fewer mistakes to perform better (Stasielowicz, 2019). Conversely, individuals with low goal

orientation tend to make more mistakes and have low performance (Che-Ha et al., 2014). Thus, this process can be directly improved the auditor performance and reputation. The previous results indicate that auditors with high goal orientation (learning and performance-approach) will show high audit judgment (Sanusi et al., 2018). The hypothesis formulated as follows:

H1: Goal orientation has a positive effect on fraud detection responsibility.

Goal orientation and self-efficacy

Individuals strive to improve self-competence and performance. Additional knowledge or excellent performance achievement will increase self-efficacy to accept challenging tasks. When these individuals get positive feedback, they become more confident performing the task (Coutinho and Neuman, 2008). Previous studies revealed that goal orientation and self-efficacy have a positive relationship when done on simple tasks. Conversely, it produces a negative correlation in a complex and challenging task (Coutinho and Neuman, 2008). Nevertheless, this study remains optimistic that goal orientation will have a positive effect on self-efficacy. The hypothesis formulated as follows:

H2: Goal orientation has a positive effect on self-efficacy.

Self-efficacy and fraud detection responsibility

Self-efficacy represents to individual's belief that he was able to succeed at work (Sanusi et al., 2018; Slatten, 2014; Svanberg et al., 2019). Individuals with high self-efficacy consider complex tasks as challenges that need not avoided (Bandura, 1997). Auditors with high self-efficacy will not find it difficult in audit assignments when looking for accurate audit evidence in a limited time (McCracken et al., 2008). The auditor can also reveal the audit findings, convince other parties of the truth of the results, and provide arguments if the client refutes the findings. Self-efficacy helps auditors produce objective audit opinions (Svanberg et al., 2019) and audit judgment (Iskandar et al., 2012; Sanusi et al., 2018). Auditors will try various efforts to complete the audit task (Iskandar and Sanusi, 2011). The hypothesis formulated as follows:

H3: Self-efficacy has a positive effect on fraud detection responsibility.

Professional commitment and fraud detection responsibility

Professional commitment refers to three points, namely: (1) trust in the goals and values of the profession, (2) willingness to maintain the name of the profession, and (3) a desire to maintain membership status in the profession (Porter et al., 1974). Conceptually, professional commitment consists of three dimensions: affective, normative, and continuance commitment (Meyer et al., 1993; Smith and Hall, 2008). This study focuses on two-dimension, namely affective and normative commitment. In accounting and auditing literature, most empirical studies focus on affective commitment (Hall et al., 2005; Lord and DeZoort, 2001).

Professional commitment will direct auditors' behavior to protect the public interest without any desire to damage their profession (Lord and DeZoort, 2001). Individuals will be more sensitive to professional, ethical issues (Aranya et al., 1981). For example, tax accountants will avoid tax fraud (Shafer et al., 2016) and be lower in earnings management practices (Greenfield et al., 2008). Psychologically, individuals will have affective reactions when facing unethical behavior (Rustiarini et al., 2019). This commitment at once increases auditor intention to conduct whistleblowing (Meutia et al., 2018). In the auditing context, auditors who are less experienced but have high commitment are less accepting of underreporting time. The auditor will tend to avoid dysfunctional behavior (Herda and Martin, 2016). Thus, auditors who have high professional commitment will fulfill their responsibility to detect fraud. The hypothesis formulated as follows:

H4: Professional commitment has a positive effect on fraud detection responsibility.

Goal orientation, self-efficacy, and fraud detection responsibility

Referring to the Social Cognitive Theory, self-efficacy is a cognitive construct that directs an individual's choice, determines targets, has persistence, and assesses the level of success of performance (Bandura, 1991; Hsieh et al., 2007; Sanusi et al., 2018). Auditors will be willing to perform challenging tasks to have excellent performance and positive perceptions of others (Sanusi et al., 2018). High goal orientation expected to have a positive impact on self-efficacy, which will ultimately direct auditors to achieve quality audit performance. This study interacts with goal orientation and self-efficacy in one study. The hypothesis formulated as follows:
H5: Self-efficacy mediates the relationship between goal orientation and fraud detection responsibility.

Self-efficacy, professional commitment, and fraud detection responsibility

Professional commitment directs auditors always to uphold and adhere to professional, ethical values (Meyer et al., 1993), particularly in audit tasks. Likewise, tax accountants will report and facilitate reporting tax fraud as a form of commitment to professional organizations (Shafer et al., 2016). This study investigates the role of professional commitment as a moderator in the relationship between self-efficacy and fraud detection responsibility. Accountants who have self-efficacy and professional commitment will be enthusiastic to express themselves as professional accountants. They are more responsive to obeying professional values and try to maintain the quality of work. The hypothesis formulated as follows:
H6: Professional commitment moderates the relationship between self-efficacy and fraud detection responsibility.

The research framework illustrates the relationship between goal orientation, self-efficacy, professional commitment, and fraud detection responsibility shown in Figure 1.

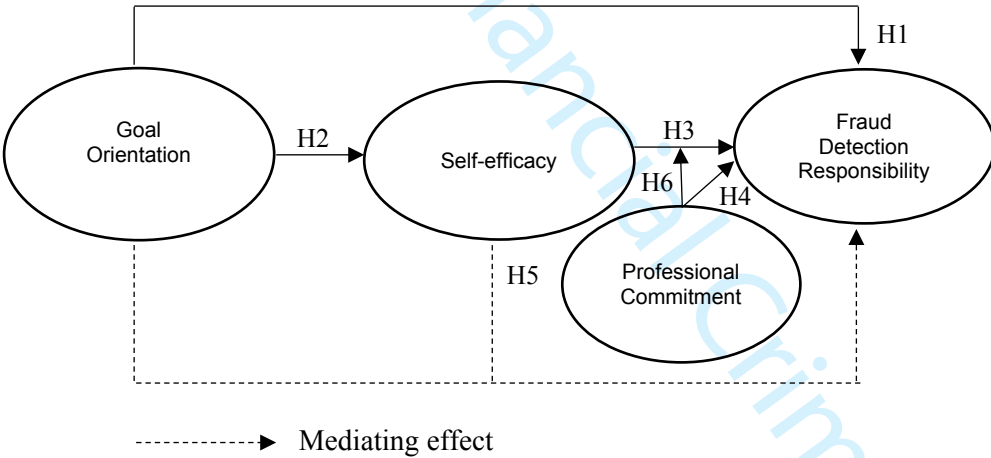


Figure 1. Research Model

Research method

Population and sample

This study uses a survey method, which distributes questionnaires to all auditors who work at twelve small accounting firms in the Bali Province, Indonesia. The number of questionnaires distributed was 110 questionnaires, and about 86 questionnaires was returned. Thus, the return rate of the questionnaire (response rate) was 78.18%. All returned questionnaires completed so that they could use it in further analysis. Respondents comprised of partners (13.95%), managers (8.14%), senior auditors (26.74%), and junior auditors (51.16%). The majority of respondents are male (51.16%) and have tenure under ten years (69.77%).

Measurement of variables

Fraud detection responsibility is the auditor's perception of the responsibility for fraud detection. The researcher uses The Triangle Model of Responsibility (Schlenker et al., 1994) to evaluate auditory perceptions. This model consists of three elements, namely, professional obligation, task clarity, and personal control. This research instrument contains six-question items adapted from DeZoort & Harrison (2018). One example of the question posed is, "How relevant is detecting this fraud to your job?". Participants' responses were measured using a seven-point semantic scale, which is "not at all relevant" until "completely relevant." The goal orientation variable consists of three elements, namely learning goal orientation, performance-approach, and performance-avoidance. The research instrument consisted of 12 statements adapted from the Sanusi et al. (2018) study. One example statement is, "I like showing that I can perform better than my co-workers." Participant responses were measured using a seven-point semantic scale, i.e., "strongly disagree" until "strongly agree."

The self-efficacy variable consists of four statements adapted from the Sanusi et al. (2018). One example of a statement is, "I am confident I can solve the task." Participant responses were measured using a seven-point semantic scale, i.e., "strongly disagree" until "strongly agree." The variable professional commitment consists of two elements, namely affective professional commitment, and normative professional commitment. The instrument consisted of eight statements adapted from Shafer et al. (2016). One example of the statement is, "I feel a responsibility to the public accounting profession to continue in it." Participant responses were measured using a seven-point semantic scale, i.e., "strongly disagree" until "strongly agree." A description of the indicators for each variable shown in Appendix 1.

Result and discussion

The research data were analyzed using Partial Least Square (PLS) with a first-order approach. The testing step taken is the outer model test to evaluate the validity and reliability of the indicators, testing the research model, and testing the hypothesis. Reliability testing uses three methods, namely the convergent validity test, discriminant validity, and composite reliability. The outer model test results using reflective indicators show values greater than 0.5 so that the indicators are considered valid. They test discriminant validity by comparing the coefficient of the square root of the extracted variance ($\sqrt{\text{AVE}}$) for each latent variable with the other latent variables' correlation coefficient. The results of this test indicate the AVE value is higher than 0.50. Indicator test results are said to be reliable if they have a composite validity value and Cronbach Alpha greater than 0.70. The composite validity testing results of this study ranged from 0.827 to 0.873, while the Cronbach Alpha value ranged from 0.721-0.936. Thus, these results indicate that the indicators used are reliable.

Table 1 AVE, $\sqrt{\text{AVE}}$, and correlation of latent variables

Variables	AVE	$\sqrt{\text{AVE}}$	Coefficient of Correlation				
			FDR	GO	PC	SE	SE*PC
FDR	0.669	0.818	1.000				
GO	0.609	0.781	0.712	1.000			
PC	0.648	0.805	0.429	0.354	1.000		
SE	0.745	0.863	0.726	0.783	0.151	1.000	
SE*PC	0.721	0.849	0.735	0.726	0.727	0.771	1.000

Note:

FDR = Fraud Detection Responsibility

GO = Goal Orientation

SE = Self-Efficacy

PC = Professional Commitment

The next step is to test the inner model. The model feasibility test performed using the results of the R2 analysis, which showed the strength of the relationship between exogenous variables and endogenous variables. The R2 value is between 0.612-0.662 (relatively strong). This study has a Q2 calculation value of 0.8692, meaning this study has a good observation model. This figure interpreted that exogenous variables can explain the fraud detection responsibility of 86.92%; other factors outside the model explain the remaining 13.08%.

The next step is testing the hypothesis, which is carried out through two stages, testing the direct and indirect effects of exogenous variables on endogenous variables. The results of direct relationship testing between each variable shown in Table 2.

Table 2. The direct relationship between each variable

Construct	Original Sample	Sample Mean	Standard Deviation (STDEV)	T Statistics (O/STDEV)	p-value	Hypothesis Decision
GO -> FDR	0.135	0.156	0.174	0.773	0.221	Not Supported
GO -> SE	0.783	0.782	0.041	19.182	0.000	Supported
SE -> FDR	1.169	1.171	0.801	1.981	0.003	Supported
PC -> FDR	0.842	0.881	0.569	1.480	0.071	Not Supported

Hypothesis 1 predicts that goal orientation has a positive effect on fraud detection responsibility. The test results in Table 2 show that goal orientation does not affect fraud detection responsibility (T-statistic value 0.773 <1.96, p-value 0.221). Thus, the result does not support H1. Hypothesis 2 predicts that goal orientation has a positive effect on self-efficacy. Following the hypotheses predicted, empirical testing results indicate a positive effect of goal orientation on self-efficacy (T-statistic value 19,182> 1.96, p-value 0,000). The results support H2. Hypothesis 3 formulates that self-efficacy has a positive effect on fraud detection responsibility. The test results showed a positive influence (T-statistic value 1.98> 1.96, p-value 0.003). Thus, the results support H3. Hypothesis 4 predicts that professional commitment has a positive effect on fraud detection responsibility. Contrary to the formulated hypothesis, the result showed no significant effect (T-statistic value of 1,480 <1.96, p-value 0.071). Thus, the result does not support H4.

The test of mediating and moderating variables role in this research model, shown in Table 3 and Table 4.

Table 3. Testing the role of mediating variables

Model	Original Sample	T-statistics	p-value	VAF	Hypothesis Decision
GO -> FDR	0.135	0.773	0.221	0.828	Full Mediation
GO -> SE	0.783	19.182	0.000		
SE -> FDR	1.169	1.981	0.003		

Hypothesis 5 formulates that self-efficacy mediates the relationship between goal orientation and fraud detection responsibility. The path coefficient analysis results showed that the relationship between goal orientation on fraud detection responsibility has insignificant results (T-statistic value 0.773 <1.96, p-value 0.221). Contrary, goal orientation has a positive effect on self-efficacy (T-statistic value 19.182> 1.96, p-value 0.000). Self-efficacy has a positive effect on fraud detection responsibility (T-statistic value 1.981> 1.96, p-value 0.003). Table 3 shows that self-efficacy mediates the relationship between goal orientation and fraud detection responsibility. This result confirmed by the VAF value of 0.8716> 0.8. Hair, Ringle, and Sarstedt (2013) states that if the research model has a VAF value> 80%, it means that

the model is a full mediation model. The VAF value of 0.8716 or 87.16% confirms that this research model is a full mediation. Thus, the results support Hypothesis 5.

Table 4. Testing the role of moderating variables

Model	Original Sample	T-statistics	p-value	Hypothesis Decision
SE → FDR	1.169	1.981	0.003	Pure Moderation
PC → FDR	0.842	1.480	0.071	
SE*PC → FDR	0.876	1.962	0.039	

Table 4 shows that professional commitment has no effect on fraud detection responsibility (T-statistic value of 1,480<1.96, p-value 0.071). The interaction analysis revealed that testing the interaction between the variables of self-efficacy and professional commitment to fraud detection responsibility showed significant value (T-statistic value 1.962>1.96, p-value 0.039). In this case, professional commitment becomes a pure moderation variable. Thus, the results support Hypothesis 6.

Goal orientation and fraud detection responsibility

Hypothesis 1 test results show that goal orientation does not affect the responsibility of fraud detection. The results shows the opposite of the hypothesis formulated. This result may be due to researchers' failure to distinguish the dimensions of goal orientation (Bell and Kozlowski, 2002; LePine, 2005; Stasielowicz, 2019). The auditors likely have different goal orientations. In fact, at the same time, individuals might have several goal orientations (Stasielowicz, 2019). The meta-analysis findings revealed that although goal orientation is closely related to the achievement of individual performance (Cellar et al., 2011; Payne et al., 2007), the strength of the relationship determined by the context and type of orientation of the individual's goals (Stasielowicz, 2019).

Second, there is no alignment between the employee's (individual) goal orientation and organizational goals. An auditor with a high goal orientation is inspired to improve their competence and performance. This personal desire aims to achieve optimal performance and get a positive assessment from the leadership or other colleagues. Even so, it is not necessarily getting positive feedback from the head of the audit firm. The leadership considers that efforts to increase competence are an obligation that must be done by each auditor. Moreover, professional standards require auditors to provide adequate confidence when performing audit tasks, including fraud detection. This study's findings do not support previous research (Sanusi et al., 2018).

Goal orientation and self-efficacy

Hypothesis 2 test results show that goal orientation has a positive effect on self-efficacy. Individuals will improve their self-competence and performance consistently. Additional knowledge and good performance will increase individual self-efficacy to perform various types of tasks. In the audit field, individuals with high goal orientation will deliberately choose challenging tasks, which considered to be able to increase the auditor's self-efficacy. The results of testing this hypothesis support previous research, which states that goal orientation has a positive effect on self-efficacy (Button et al., 1996; Sanusi et al., 2018).

Self-efficacy and fraud detection responsibility

Hypothesis 3 test results show that self-efficacy has a positive effect on fraud detection responsibility. Individuals with high self-efficacy will use cognitive resources to complete tasks (Bandura, 1986). The auditor will focus on strategies for achieving success and having the ability to endure difficulties. A high level of enthusiasm at work will reduce the perceived workload or pressure (Bandura and Cervone, 1983). In accounting and auditing, auditors with

high self-efficacy will be more likely to make discretionary accounting decisions that are rigorous or contrary to client wishes and have a more objective attitude (Svanberg et al., 2019). The auditor can be the opponent of the client's discussion and defend opinions when the client protests the audit assessment results. Auditors feel more confident when investigating audit evidence that is accurate in a short period and when negotiating with clients to obtain the evidence needed (McCracken et al., 2008). This study supports previous research, stating that self-efficacy helps auditors negotiate (Miles and Maurer, 2012; Svanberg et al., 2019) and audit judgment (Iskandar et al., 2012; Sanusi et al., 2018).

Professional commitment and fraud detection responsibility

Hypothesis 4 test results show that professional commitment does not affect fraud detection responsibility. The results do not support the formulated hypothesis. The finding supports previous studies (Kaplan and Whitecotton, 2001; Lord and DeZoort, 2001; Shaub et al., 1993; Yetmar and Eastman, 2000). The condition might be due to several things. First, auditors have difficulty synchronizing the objectives of the audit company with those of professional organizations. The auditor realizes that the client only expects the auditor to publish a fairness opinion, not detect fraud. This action not only produce conflicts between clients and auditors, but audit firms also risk losing potential clients (Alleyne et al., 2013). Small audit companies usually avoid conflicts with clients to prevent the termination of audit contracts in the future. Auditors prioritize the interests of clients rather than their commitment to upholding the values of the profession.

Second, clients of small audit firms usually come from small private companies. In this case, the auditor often has a close relationship with the owner so that the auditor cannot be independent. When the auditor detects that something is wrong or even leads to indications of fraud, such as avoidance or tax evasion, often the accountant or auditor is unable to reveal these suspicious signals. In business, tax avoidance has seen as a matter of course (Tien et al., 2019). Also, the failure of auditors to detect fraud may not significantly impact the reputation of the company, accounting firms, and audited companies. Thus, clients from small private companies do not attract the attention of investors or the media (Svanström, 2016). Third, it is still a matter of debate until now that large audit firms are more likely to detect material errors and misstatements. Large audit firms hire auditors with different attributes (Bagley et al., 2012), such as arrange certification or specialized training programs to auditor staff (Svanström, 2016; Zalata et al., 2020). Finally, the market considers that large audit firms have higher audit quality than smaller audit firms (Tien et al., 2019).

Goal orientation, self-efficacy, and fraud detection responsibility

Hypothesis 5 test results show that self-efficacy mediates the relationship between goal orientation and fraud detection responsibility. Consistent with the Cognitive Social Theory, self-efficacy becomes a catalyst that converts motivation into action (Svanberg et al., 2019). Auditors are motivated to improve their competence and performance by taking on challenging tasks, such as detecting fraud. If the auditor believes in his ability, the auditor will be able to do their responsibilities well. This result support previous results that self-efficacy mediates the relationship between goal orientation and audit judgment (Sanusi et al., 2018) and the adaptation process in the workplace (Jundt et al., 2015).

Self-efficacy, professional commitment, and fraud detection responsibility

Hypothesis 6 test results show that professional commitment moderate the relationship between goal orientation and fraud detection responsibility. The interaction between high self-efficacy and high professional commitment will increase fraud detection responsibility. If the auditor has low self-efficacy, the high professional commitment will lead them to continue to uphold professional values and maintain the quality of work (Svanberg et al., 2019).

Additional analysis

This study fails to prove that goal orientation effect to fraud detection responsibility. This result is probably due to the measurement of this variable globally for the three dimensions. To gain further insight, researchers conducted additional analyzes using learning goal orientation, performance-approach, and performance-avoidance. Everyone has the chance in each dimension to become an alternative to reduce research bias (Kozlowski et al., 2001; Payne et al., 2007; Sanusi et al., 2018; Stasielowicz, 2019). The test of additional analysis data using PLS with a second-order approach presented in Table 5.

Tabel 5. Additional Analysis for Goal Orientation and Fraud Detection Responsibility

Construct	Original Sample	Sample Mean	Standard Deviation (STDEV)	T Statistics (O/STDEV)	p-value	Remark
LGO -> FDR	0.476	0.473	0.073	6.493	0.005	Supported
PAPGO -> FDR	0.327	0.318	0.156	2.099	0.043	Supported
PAdGO -> FDR	0.142	0.153	0.099	1.438	0.199	Not Supported

Note:

LGO = learning goal orientation

PapGO = performance-approach goal orientation

PAdGO = performance-avoidance goal orientation

Table 5 shows that the learning goal orientation influences fraud detection responsibility. The auditor considers difficult tasks as a challenge to increase knowledge related to fraud detection strategies. The auditor will have a positive attitude towards all jobs, regardless of the difficulties to be faced (Vandewalle, 1997). The performance-approach has a positive effect on fraud detection responsibility. Individuals want to prove their ability and want to get a positive perception (Stasielowicz, 2019). In performing fraud detection responsibility, the auditor will make various efforts to reveal the fraud that occurred. The auditor will be considered capable of completing the work, including fraud detection responsibility. The performance-avoidance goal orientation does not affect fraud detection responsibility. This result is because professional auditors will not avoid the task of detecting fraud. Professional accounting standards state that the detection of fraud is the specific task of an auditor. Thus, the auditor must be willing to do the task.

Conclusions, implication, and limitation

The results showed that the goal orientation variable affected the self-efficacy variable but did not directly influence fraud detection responsibility. This finding supports the Social Cognitive Theory. This study also found the role of self-efficacy in mediating the relationship between goal orientation and fraud detection responsibility. This result confirms that self-efficacy can improve individual performance even in complex tasks. The professional commitment was moderate the relationship between self-efficacy and fraud detection responsibility.

The results have several theoretical, practical, and policy implications. Based on an academic perspective, these findings extend the fraud literature. In this case, the responsibility influenced by the auditor's cognitive abilities. Nevertheless, this finding leaves questions about the variable professional commitment's failure in influencing the relationship between self-efficacy and fraud detection responsibility. From the perspective of practice and policymaking, this research highlights the need for standards and policymakers to review audit expectation gaps that occur between auditors and the public. To increase the auditor's awareness of the responsibility of fraud detection, professional organizations need to improve the function of the goal orientation, self-efficacy, and professional commitment of auditors through outreach, training, continuing education programs, and anti-fraud certification programs.

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This study has several limitations. First, respondents come from small audit firms in Indonesia. Although there is no statement that theory states that the size of the audit company determines the goal orientation and self-efficacy, the market still considers that large audit firms have higher audit quality (Tien et al., 2019). Future studies can expand this research by focusing on auditors affiliated with the Big Four. Researchers can also compare the results with the auditors' responsibilities in small audit companies in other countries. Secondly, this study failed to prove professional commitment effect on fraud detection responsiveness. It might be this research that only measures affective and normative professional commitment, which widely researched in accounting and auditing (Hall et al., 2005). Future research can use other dimensions, such as continuance professional commitment.

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