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The Influence of Perfectionism, Role Conflict, Fraud Auditing Training, and Remote Audit on Auditor Performance in Detecting Fraud

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Abstrak

Penelitian ini bertujuan untuk mengkaji bagaimana faktor-faktor seperti perfeksionisme, konflik peran, pelatihan audit penipuan, dan praktik audit jarak jauh memengaruhi efektivitas auditor dalam mengidentifikasi penipuan. Kompleksitas aktivitas keuangan yang semakin meningkat, ditambah dengan kemajuan teknologi yang pesat, menyoroti pentingnya mengeksplorasi variabel-variabel yang memengaruhi kemampuan auditor dalam mendeteksi perilaku penipuan. Metode kuantitatif diterapkan melalui survei yang dibagikan kepada auditor dari Badan Pemeriksa Keuangan Republik Indonesia (BPK) yang berlokasi di Provinsi Bengkulu. Data yang terkumpul dianalisis menggunakan Partial Least Squares Structural Equation Modeling (PLS-SEM), yang dipilih karena keandalannya dalam mengolah kerangka kerja kompleks, terutama dengan jumlah sampel yang terbatas dan distribusi data yang tidak normal. Temuan menunjukkan bahwa perfeksionisme, pelatihan khusus dalam deteksi kecurangan, dan audit jarak jauh berkontribusi positif dan signifikan terhadap kinerja auditor dalam mendeteksi kecurangan, sedangkan konflik peran menunjukkan pengaruh negatif yang signifikan.

Kata Kunci: Deteksi Kecurangan; Perfeksionisme; Konflik Peran; Pelatihan Audit Kecurangan; Audit Jarak Jauh.

Abstract

As the content of this research outlines an investigation of how factors such as perfectionism, role conflict, training in fraud auditing, and remote auditing practices influence auditors' effectiveness in identifying fraud. The growing intricacy of financial activities, along with rapid technological advancements, highlights the need to explore variables that impact auditors' ability to detect fraudulent behavior. A quantitative method was applied through surveys distributed to auditors from the Audit Board of the Republic of Indonesia (BPK) located in Bengkulu Province. The accumulated data were reviewed by Partial Least Squares Structural Equation Modeling (PLS-SEM), selected for its robustness in processing complex frameworks, especially with limited sample units and non-normalized data distributions. Findings indicated that perfectionism, specialized training in fraud detection, and remote auditing contributed positively and significantly to auditors' performance in fraud detection, whereas role conflict demonstrated a significant negative influence.

Keyword: Fraud Detection; Perfectionism; Role Conflict; Fraud Auditing Training; Remote Audit.

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RESEARCH ARTICLE

1. Introduction

Fraud in financial reporting remains a serious threat to the global financial system, including the public sector, as it not only results in financial losses but also erodes public trust in government institutions. The increasing complexity of financial transactions, coupled with the rapid advancement of digital technology, has made the role of auditors in detecting fraud more critical and challenging. Government institutions, such as the Audit Board of the Republic of Indonesia (BPK), play an essential role in ensuring accountability and transparency in the management of public finances. With the growing number of financial misconduct cases across various institutions, the role of BPK auditors in detecting and preventing fraud becomes even more vital. Bengkulu Province, facing financial governance challenges, underscores the importance of assessing the performance of BPK auditors in fraud detection to maintain the credibility and integrity of the public financial system. According to the Association of Certified Fraud Examiners (ACFE), organizations experience an average loss of 5% of their annual income due to fraud, meaning that for every $1 million earned, approximately $50,000 is lost to fraudulent activity. Global fraud losses are estimated to reach $3.1 billion based on reported fraud cases from January 2022 to September 2023. In Indonesia, high-profile fraud cases, such as those involving PT Asuransi Jiwa Adisarana WanaArtha (WanaArtha Life) and PT Waskita Karya, have undermined public confidence in financial oversight, highlighting the persistent threat of fraud to the national economic and financial system. The 2023 Semester II Audit Report (IHPS) by BPK-RI revealed significant state losses and non-compliance risks, emphasizing the need for effective fraud detection by BPK auditors. One prominent case involved PT Indofarma, where BPK detected losses of IDR 371 billion, primarily due to procurement issues and fictitious transactions. Perfectionism, a multifaceted personality trait, is characterized by a relentless pursuit of high standards and a deep concern for performance, often leading to a fear of mistakes and dependence on achieving personal goals. In the context of auditors, perfectionism is divided into adaptive and maladaptive types. Adaptive perfectionists tend to perform better under pressure, identifying relevant fraud risks and designing effective audit procedures, while maladaptive perfectionists often struggle under pressure, leading to lower audit quality. However, limited studies have explored the impact of perfectionism on fraud detection in the context of BPK auditors.

Additionally, role conflict, which arises when individuals face conflicting demands, has been found to negatively impact auditor professionalism and fraud detection abilities. In Indonesia's cultural and bureaucratic context, this conflict may significantly affect auditors' performance. Specialized fraud auditing training is increasingly essential as fraud schemes become more complex. Such training equips auditors with the skills necessary to recognize fraud patterns and improve their ability to manage fraud risks. Furthermore, the digitalization shift, accelerated by the COVID-19 pandemic, has led many organizations to adopt remote auditing practices. Although remote auditing offers flexibility, it also presents challenges, such as limited access to critical physical documents, which can hinder fraud detection. However, the integration of advanced technologies, such as big data and AI, can enhance the efficiency and effectiveness of remote audits in identifying fraud. This study aims to examine the influence of four key factors—perfectionism, role conflict, fraud auditing training, and remote auditing—on auditor performance in fraud detection. The significance of the study lies in addressing both technical and psychological challenges faced by auditors, which could inform the development of future auditing practices and training strategies. Attribution Theory, developed by Fritz Heider (1958), is applied in this study to understand how internal traits, such as perfectionism, and external factors, including role conflict, fraud auditing training, and remote auditing, influence auditor performance. Additionally, the Job Demands-Resources (JD-R) Theory by Demerouti *et al*. (2001) is used to explain how the balance between job demands, such as role conflict, and job resources, like training and technological support, affects auditors' performance.

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RESEARCH ARTICLE

2. Research methods

This study employs a quantitative approach using a survey design to assess the impact of independent variables perfectionism, role conflict, fraud auditing training, and remote auditing on the dependent variable, auditor performance in detecting fraud. The research method used is Partial Least Squares Structural Equation Modeling (PLS-SEM), chosen for its effectiveness in analyzing complex relationships between variables, particularly with small sample sizes and non-normally distributed data.

2.1 Population and Sample

The population for this study consists of all auditors working at the Audit Board of the Republic of Indonesia (BPK) in Bengkulu Province. Auditors at BPK are responsible for ensuring the accountability and transparency of local government financial management and play a key role in detecting fraud in budget implementation and government programs. The sample was selected using a total sampling technique, where the number of samples equals the total population of auditors in Bengkulu. The sample was required to meet specific criteria: auditors with at least three years of auditing experience. This experience is considered essential, as more seasoned auditors tend to have a deeper understanding and enhanced skills in detecting fraud and conducting audits.

2.2 Data Collection Technique

Data for this study were collected using closed-ended questionnaires distributed to auditors at BPK Bengkulu Province. The questionnaire was carefully designed to measure the key variables of the study: perfectionism, role conflict, fraud auditing training, and remote auditing, and their influence on auditor performance in detecting fraud. It contained demographic questions to collect basic information about the respondents, followed by items related to the study's main variables. The questions used a closed-answer format, offering specific choices for the respondents to select, and applied a Likert scale to measure the level of agreement or disagreement with each statement. The questionnaires were distributed through two methods: electronically and manually. The electronic method allowed respondents to complete the survey at their convenience, enhancing accessibility and increasing the likelihood of accurate responses. The manual distribution method was intended for respondents who had limited access to technology or preferred traditional methods of responding. Using both distribution methods aimed to maximize participation. The data collection period lasted two weeks, which was considered sufficient for respondents to carefully consider and complete the questionnaire. To ensure a high response rate, periodic reminders were sent to auditors who had not yet submitted their responses. These reminders emphasized the importance of their participation in the study and highlighted how their input could contribute to improving audit practices.

2.3 Data Analysis Technique

The data were analyzed using SMART-PLS, a software tool specifically designed for Partial Least Squares Structural Equation Modeling (PLS-SEM). This method was chosen because of its ability to handle complex models, especially in social science research where data may be limited and not follow a normal distribution pattern (Hair *et al*., 2019).

2.4 Descriptive Statistical Test

The descriptive statistical test aimed to provide an overview of the demographic data of the respondents and a description of each variable being studied. The output of the descriptive statistics included the number of respondents (N), total values (sum), mean, minimum and maximum values, and the standard deviation for each demographic variable. The data were processed using Microsoft Excel, with detailed explanations of the data processing procedure provided to ensure clarity and transparency. The questionnaire data were analyzed using a measurement model that included both validity and reliability assessments. In the Partial Least Squares (PLS) framework, construct evaluation involves multiple tests, such as convergent validity, discriminant validity, and Average Variance Extracted (AVE).

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RESEARCH ARTICLE

Additionally, reliability analysis was conducted to assess the consistency of the instruments in capturing respondents' responses. The convergent validity test assesses the relationship between indicators representing a latent variable, considering the model valid if the loading factor exceeds 0.70, indicating that more than 50% of the variance in each indicator is accounted for by the latent construct. Discriminant validity was assessed using the Heterotrait-Monotrait Ratio (HTMT), which checks whether constructs in the research framework overlap excessively. Discriminant validity is considered valid if the HTMT value is below the threshold of 0.90. Reliability was assessed using both Composite Reliability and Cronbach's Alpha values, with acceptable data considered when Composite Reliability exceeds 0.70 and Cronbach's Alpha exceeds 0.60. Following the measurement model, the structural model was tested to examine the relationships between independent and dependent variables. Key indicators for the structural model include R-Square (R^2), which measures the explanatory power of the model, with interpretations indicating strong (≥ 0.75), moderate (≥ 0.50), and weak (≤ 0.25) relationships. The model fit was assessed using the Standardized Root Mean Square Residual (SRMR), where values below 0.08 are considered indicative of a good model fit. Hypothesis testing was conducted using Structural Equation Modeling (SEM) to analyze both direct and indirect relationships between the variables, with path coefficients used to examine the strength and direction of the relationships. This research involved four independent variables perfectionism, role conflict, fraud auditing training, and remote audit and one dependent variable, auditor performance in detecting fraud.

3. Results and Discussion

3.1 Results

3.1.1 Descriptive Stastitical Test

The descriptive statistical analysis was conducted to gain a basic overview of the respondents' perceptions regarding the variables of perfectionism, role conflict, fraud auditing training, remote auditing, and auditor performance in detecting fraud.

Table 1. Descriptive Statistical Test

	N	Minimum	Maximum	Mean	Std. Deviation
P	50	13	25	21.40	2.770
RC	50	8	25	21.08	3.300
FAT	50	11	25	21.72	3.314
RA	50	12	25	22.22	2.930
KAMF	50	11	25	21.86	2.983
Valid	50				

Based on the table of the descriptive statistical test, total number of of respondents (N) in this study was 50, indicating that all data were completed with no missing entries. The range of minimum and maximum values reflects the level of variability in respondent responses for each indicator. Perfectionism (P) showed a minimum score of 13 and a maximum of 25, with a mean of 21.40. This indicates that the majority of auditors in this study had relatively high levels of perfectionism. The standard deviation of 2.770 shows some variation, but not extreme, suggesting relatively uniform perceptions among respondents. Role Conflict (RC) had values ranging from 8 to 25, with a mean of 21.08. This suggests that although some respondents experienced lower role conflict, most rated it relatively high. A standard deviation of 3.300 indicates greater variability in perceptions related to this factor. Fraud Auditing Training (FAT) ranged from 11 to 25, with a mean score of 21.72. This shows that respondents generally viewed this factor positively. The standard deviation of 3.314 implies that while most scores were high, some were moderately lower.

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RESEARCH ARTICLE

Remote Audit (RA) scored between 12 and 25, with the highest average at 22.22, indicating strong positive perceptions. A standard deviation of 2.930 still points to consistent responses across participants. Auditor Performance in Detecting Fraud (KAMF) had scores ranging from 11 to 25, with a mean of 21.86, indicating a generally favorable view among respondents regarding their fraud detection performance. The standard deviation of 2.983 indicates modest variation in responses.

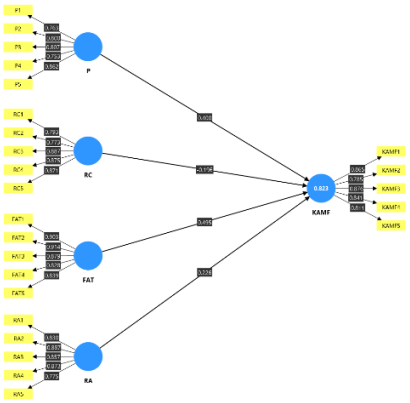

Figure 1. Correlation Between Variables

The correlation matrix helps establish the interrelationships includes independent variables (perfectionism, role conflict, fraud auditing training, and remote auditing) and the dependent variable (auditor performance). Correlation analysis is crucial for understanding the power and pathway of the linear relationship between these variables before testing structural paths. Based on the matrix, fraud auditing training, perfectionism, and remote auditing show positive correlations with auditor performance, which implies that increases in these variables are associated with higher levels of performance. This supports the theoretical assumption that trained, detail-oriented, and tech-savvy auditors are better equipped to detect fraud. On the other possibilities, role conflict has a negative correlation with performance, indicating that conflicting demands and work pressures reduce the effectiveness of auditors in identifying fraudulent activities.

Table 2. Outer Loading Values

	Fraud Auditing Training (FAT)	Kinerja Auditor dalam Mendeteksi Fraud (KAMF)	Perfeksionisme (P)	Remote Audit (RA)	Role Conflict (RC)	Keterangan
FAT1	0.903					Valid
FAT2	0.914					Valid
FAT3	0.879					Valid
FAT4	0.828					Valid
FAT5	0.839					Valid
KAMF1		0.865				Valid
KAMF2		0.785				Valid
KAMF3		0.876				Valid
KAMF4		0.841				Valid
KAMF5		0.811				Valid
P1			0.763			Valid
P2			0.800			Valid
P3			0.807			Valid
P4			0.753			Valid
P5			0.862			Valid

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RESEARCH ARTICLE

RA		0.830		Valid
RA		0.887		Valid
RA3		0.857		Valid
RA4		0.873		Valid
RA5		0.775		Valid
RC1			0.793	Valid
RC2			0.773	Valid
RC3			0.887	Valid
RC4			0.875	Valid
RC5			0.871	Valid

According to Table 2, all variables in this research are treated as reflective indicators, as indicated by each indicator's loading factor exceeding 0.70. This reflects a strong correlation between the indicators and their respective latent constructs. Therefore, it can be inferred that all indicators have satisfied the required validity standards and are suitable for accurately representing the latent variables measured in the model.

Table 3. Heterotrait-Monotrait Ratio (HTMT)

	FAT	KAMF	P	RA	RC	
FAT						Valid
KAMF	0.887					Valid
P	0.697	0.873				Valid
RA	0.806	0.880	0.773			Valid
RC	0.590	0.373	0.548	0.353		Valid

As listed in Table 3, all Heterotrait-Monotrait Ratio (HTMT) values for construct relationships is at the lower-end of the accepted threshold of 0.90, confirming that the model meets the standards for discriminant validity. This finding demonstrates that each construct within the research framework is empirically distinct, with minimal overlap in the measurement of different concepts. In other words, the indicators designed to assess one construct do not inadvertently measure aspects of other constructs, thereby reinforcing the clarity and separation of the variables. Satisfying the HTMT requirement is a crucial step in ensuring that each order shows its uniqueness of dimension, which in turn enhances the overall reliability and validity of the model evaluation.

Table 4. Reliability Test

	Cronbach's Alpha	Composite Reliability	Average Variance Extracted (AVE)
FAT	0.922	0.941	0.762
KAMF	0.892	0.921	0.700
P	0.857	0.897	0.637
RA	0.899	0.926	0.715
RC	0.896	0.923	0.707

Based on the collected data contained in Table 4, all constructs analyzed in this study exhibit Cronbach's Alpha values above 0.60 and Composite Reliability scores exceeding 0.70, which confirms the internal consistency and reliability of the measurement instruments. These findings suggest that the tools used to evaluate each latent variable are both consistent and trustworthy. Additionally, the Average Variance Extracted (AVE) worth for the overall constructs are above the threshold of 0.50, indicating adequate convergent validity. This data interpreted to mean that more than 50% of the variance in each indicator is determined by its associated construct, thus potentially strengthening the robustness of the

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RESEARCH ARTICLE

measurement framework. Collectively, these statistical indicators verify that the constructs are measured reliably and are appropriate for further analysis within the structural framework.

Table 5. R-Square Value

	Cronbach's Alpha	Composite Reliability
Kinerja Auditor dalam Mendeteksi Fraud (KAMF)	0.823	0.806

Based on Table 5, the R-Square (R^2) value for the dependent units representing auditor performance in fraud detection (KAMF) is reported at 0.823, with an adjusted R-Square of 0.806. This implies that roughly 82.3% of the variation in auditor performance can be attributed to the combined effects of perfectionism, role conflict, fraud auditing training, and remote auditing. In general, an R^2 exceeding 0.75 is regarded as indicative of a model with strong explanatory capacity. The adjusted R^2, which refines this estimate by considering the ratio of predictors in relation to the sample size, reinforces the model's reliability by demonstrating its validity even when accounting for complexity. This significant proportion of explained variance underscores the relevance and suitability of the chosen variables in assessing factors that impact auditors' capabilities in uncovering fraud.

Table 6. Standardized Root Mean Square Residual (SRMR)

	Saturated model	Estimated model
SRMR	0.088	0.088

Table 6 presents the Standardized Root Mean Square Residual (SRMR) significant for both among the saturated and estimated models is 0.088. Although this figure marginally surpasses the conventional cutoff point of 0.08, it remains within an acceptable range for exploratory studies employing PLS-SEM. The SRMR serves as a crucial measure of model fit by assessing the average difference that encompasses observed and predicted correlations. Lower SRMR values reflect a finer-fitting framework. Despite being on the higher end of the acceptable range, this result suggests that the structural model adequately reflects the empirical data. Consequently, the model can be considered a suitable representation of the relationships between constructs, development a solid basis for proceeding with hypothesis testing.

Table 7. Output of Bootstrapping Analysis

	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
FAT -> KAMF	0.495	0.497	0.132	3.749	0.000
P -> KAMF	0.400	0.419	0.091	4.371	0.000
RA -> KAMF	0.236	0.217	0.111	2.023	0.043
RC -> KAMF	-0.196	-0.201	0.093	2.109	0.035

Table 7 displays the output of bootstrapping analysis that implemented in hypotheses of the structural model. The analysis shows that all proposed relationships are statistically significant, as evidenced by p-values less than 0.05. Perfectionism (P) exerts a statistically significant in context of positive influence on auditors' effectiveness in fraud detection (KAMF), as indicated by a t-statistic of 4.371 and a p-value of 0.000. This implies that auditors exhibiting higher levels of perfectionism are more meticulous and proficient in uncovering fraudulent behavior. Fraud auditing training (FAT) demonstrates a robust positive relationship with auditor performance, supported by a t-statistic of 3.749 and a p-value of 0.000. This underscores the vital role of targeted training programs in enhancing auditors' competencies and awareness, thereby improving their accuracy and efficiency in detecting fraud. Remote audit (RA) also presents a significant positive effect, with a t-statistic of 2.023 and a p-value of 0.043. Although the magnitude of this effect is smaller relative to other variables, it suggests that leveraging remote audit technologies can still position itself as a beneficial function in identifying fraudulent activities when utilized appropriately. Role conflict (RC) negatively impacts auditor performance, as shown by a t-statistic of 2.109

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RESEARCH ARTICLE

and a p-value of 0.035. This indicates that conflicting duties or expectations in the workplace can interfere with auditors' objectivity and concentration, ultimately diminishing their fraud detection capabilities. Overall, the bootstrapping results support all four hypotheses, confirming that perfectionism, fraud auditing training, remote auditing, and role conflict are critical factors influencing an auditor's alertness in identifying fraud.

3.2 Discussion

The findings of this study highlight significant relationships between perfectionism, role conflict, fraud auditing training, and remote auditing on auditors' performance in detecting fraud. Consistent with previous research, perfectionism, particularly adaptive perfectionism, is found to positively influence auditors' ability to identify fraud. According to Balboula and Elfar (2024), auditors with high personal standards tend to be more detail-oriented and effective in detecting fraud risks, as they are more focused and meticulous in their approach. However, this study also aligns with Balboula and Elfar (2023), which suggests that maladaptive perfectionism can have a negative impact, as auditors may experience higher levels of anxiety and stress, leading to decreased audit performance under pressure. The study also finds that role conflict negatively impacts auditor performance, confirming earlier findings by Asnawi (2022) and Prihantoro and Kuntadi (2022), who suggested that conflicting demands, especially in high-stress environments, diminish auditors' effectiveness. When auditors are pulled in multiple directions or face unclear expectations, their ability to focus on fraud detection is compromised. As role conflict increases, auditors may become overwhelmed, reducing their professional skepticism and overall performance in identifying fraudulent activities. Fraud auditing training, as suggested by Sulistyawati *et al*. (2024) and Waromi *et al*. (2024), plays a crucial role in enhancing auditors' ability to detect fraud. The study demonstrates that well-designed fraud auditing training programs significantly improve auditors' skills in recognizing fraud patterns and applying investigative techniques. This finding emphasizes the importance of ongoing professional development and training, especially as fraud schemes become more sophisticated and complex in nature. Training also fosters a more skeptical mindset, a key factor in improving audit quality (Waromi *et al*., 2024).

Regarding remote audits, the study finds a positive but relatively smaller influence on fraud detection performance, which supports the findings of Ariyanto (2022) and Lorentzon *et al*. (2024). While remote audits offer flexibility and efficiency, they can limit auditors' access to critical physical evidence, making it harder to detect fraud in some cases. However, when combined with advanced technologies such as artificial intelligence and data analytics, remote audits can still be effective in fraud detection. As the role of technology continues to expand, auditors must be equipped with the tools and skills necessary to adapt to these changes, ensuring that remote audits remain a viable option for effective fraud detection. In conclusion, the results underscore the importance of psychological traits, role management, professional training, and the strategic use of technology in enhancing auditors' capabilities to detect fraud. The findings suggest that institutions such as the BPK should focus on fostering adaptive perfectionism, minimizing role conflict, investing in targeted fraud auditing training, and integrating technology into audit practices to improve fraud detection efficiency. Future research should expand the scope to other auditing bodies or geographic regions and explore additional factors, such as professional skepticism, that may further enhance auditors' ability to uncover fraudulent activities.

4. Conclusion

This study explores the impact of perfectionism, role conflict, fraud auditing training, and remote auditing on the effectiveness of auditors in identifying fraud, with a specific focus on the Audit Board of the Republic of Indonesia (BPK) in Bengkulu Province. A total of 50 auditors participated in the study. The selected participants involves a total sampling technique. The presented data were processed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) method. The research produces that perfectionism, fraud audit training, and remote auditing practices positively and significantly enhance

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RESEARCH ARTICLE

auditors' performance in fraud detection. Conversely, role conflict negatively and significantly impacts their performance. These outcomes suggest that both individual psychological traits and institutional support mechanisms substantially affect auditors' capacity to uncover fraudulent practices. However, the study is limited in scope, as it concentrates solely on one regional BPK office. To broaden the insights, future studies are encouraged to include other auditing bodies or geographic locations and to integrate additional variables such as professional skepticism or the use of digital audit technologies that may further clarify the determinants of effective fraud detection

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