

## Fraud Detection: Professional Skepticism and Quality Control System

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### Abstract

Fraud is defined as an intentional violation of the law which causes harm to others. This study aims to determine the influence of professional skepticism and quality control systems on fraud detection. The method used is descriptive and verificative analysis with a quantitative approach to 40 auditors in 13 Bandung City Public Accounting Firms. Primary data was collected through survey method data collection techniques through questionnaires. The data analysis method uses multiple linear regression analysis, which tests using SPSS 23.0 software for Windows. The results of this study show that professional scepticism and quality control systems affect fraud detection. This research contributes as an evaluative tool for auditors to increase professional skepticism by implementing a quality control system in their assignments. The novelty of this research is that auditors require professional scepticism and good quality control systems to detect fraud quickly and accurately.

**Keywords:** Professional Skepticism, Quality Control System, Fraud Detection

## Deteksi Kecurangan: Skeptisisme Profesional dan Sistem Pengendalian Mutu

### Abstrak

Fraud merupakan perbuatan melawan hukum dengan sengaja dan merugikan pihak lain, tujuan penelitian ini untuk mengetahui seberapa besar pengaruh skeptisisme profesional dan sistem pengendalian mutu dalam deteksi kecurangan. Metode yang digunakan adalah analisis deskriptif dan verifikatif dengan pendekatan kuantitatif terhadap 40 auditor di 13 Kantor Akuntan Publik Kota Bandung menggunakan data primer dengan teknik pengumpulan data metode survei melalui kuesioner. Metode analisis data menggunakan analisis regresi liner berganda yang pengujiannya menggunakan software SPSS 23.0 for Windows. Hasil penelitian ini menunjukkan bahwa skeptisisme profesional dan sistem pengendalian mutu berpengaruh terhadap deteksi kecurangan. Kontribusi penelitian ini sebagai alat evaluatif bagi auditor untuk meningkatkan skeptisisme profesional dengan menerapkan sistem pengendalian mutu yang dalam penugasannya. Kebaruan penelitian ini Auditor memerlukan skeptisisme profesional dan sistem pengendalian mutu yang baik untuk mendeteksi kecurangan dengan cepat dan akurat.

**Kata Kunci:** Skeptisisme Profesional, Sistem Pengendalian Mutu, Deteksi Kecurangan

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## INTRODUCTION

A fraud survey conducted by ACFE reveals that Indonesia reached second ranked with the highest fraud rate in ASEAN (Widiyanto, 2019). Other surveys by the Global Corruption Barometer Asia in 2020 also show that Indonesia is ranked third in Asia with the highest corruption level (Faqih, 2020). Many cases of accounting fraud that occurred in recent years indicate a failure in the auditing world, and this indicates that the role of the auditor as a

public accountant is needed to detect fraud because the auditor is responsible for carrying out audit activities to obtain confidence that the financial statements examined are free from material misstatement caused by error or fraud (Suhayati, 2021).

The Ministry of Finance's Public Sector Procurement Control Agency (PPPK) analyzed the financial statements of PT SNP Finance and identified a troubling instance of auditor failure in detecting fraud. The PPPK concluded that the public accountants issued an opinion that misrepresented the company's financial health and failed to uncover fraudulent activity. The Ministry of Finance attributed this failure to two key factors: low professional scepticism on the part of the auditor and weaknesses within the public accountant firm's quality control system. Specifically, the Ministry believed the lack of critical scrutiny applied to audit evidence by the auditor (low scepticism) and the close relationships among the senior members of the engagement team (weak quality control) hindered the timely and accurate detection and response to fraud risks (Hadiyanto, 2018).

The company's financial statements also revealed a separate incident of auditor failure related to fraud detection. The auditors were found to have committed significant violations during the audit, specifically concerning earnings management practices. As a result of these violations, the company's two commissioners rightfully rejected the financial statements. The Ministry of Finance revealed that the auditor failed to detect fraud, and one of the reasons was the suboptimal implementation of the quality control system in the audit financial statements related to consulting with external parties during the audit process, resulting in material misstatements (Hadiyanto, 2019).

A special phenomenon that occurs in Bandung related to professional scepticism and quality control systems is found in the Public Accounting Firm; the results of the interviews conducted to explain the quality control system of public accounting firms were not reviewed by a competent party, while the fourth general audit standard and Zamzami et al. (2018) explains that the quality control system must be reviewed by an authorised party, apart from that the professional scepticism of public accounting firm, auditors are also still low due to lack of critical thinking implementation about audit evidence because they do not review the audit evidence they obtained where audit evidence is obtained only through the system without being accompanied by physical evidence, both of which can lead to undetected fraud in the financial statements of the company being audited (Hery, 2019).

Many fraud cases with various motives in various circles put public accountants in the public spotlight because these cases were inseparable from the auditor's involvement (Sari, Wirakusuma, & Ratnadi, 2018). Many factors cause the auditor's failure to detect fraud, both internal and external factors (Indrasti & Karlina, 2020). One of the influential factors in fraud detection by auditors is professional scepticism. The auditor's professional scepticism is the auditor's obligation to use and maintain vigilance during audit assignments for opportunities for fraud to occur (Ardianingsih, 2019). Previous research conducted by Indrasti & Karlina (2020), La Ode et al. (2020), Budi Setya Nusa (2021), Putri et al. (2017), and Arifuddin & Indrijawati (2020) revealed that professional scepticism has a positive effect on fraud detection, it means that the more professional scepticism the auditor has, the greater his ability to detect fraud.

Besides professional scepticism, the quality control system has also been considered to improve auditors' ability to detect fraud (Harahap, 2021). Umar et al. (2021) reveals that a suboptimal quality control system is one of the conditions that can cause fraud. This also applies to corruption detection. The cases demonstrate that the auditor and Public Accountant Firm quality control systems are still experiencing weaknesses. This has been supported by the research of Dewi & Fakhrunnisa (2020), Harahap (2021), and Darmawati & Puspitasari (2018), which indicates that there is an influence between the quality control system on the auditor's ability to detect fraud.

A phenomenon occurs in the PT SNP Finance financial statements, where the Ministry of Finance PPPK analysed and stated that public accountants were found guilty of giving an opinion that did not reflect the company's finances and failed to detect fraud in the financial statements. Based on the theory of Hery (2019) and Umar et al. (2021), auditors are required to apply professional scepticism during the audit to gain confidence that the financial statements as a whole are free from material misstatements and the quality control system is also important in fraud detection. This has been proven by Budi Setya Nusa (2021) research, which shows that professional scepticism positively affects fraud detection; an auditor with a high level of professional scepticism will be better able to detect fraud. According to Dewi & Fakhrunnisa (2020), the quality control system positively affects the auditor's ability to detect fraud.

The differences between this research and the previous research lie in the fact that the previous research likely only concerned itself with professional scepticism and auditors' independence. Meanwhile, quality control systems are also one of the main reasons auditors fail to detect fraud. Moreover, this research was conducted in Bandung. Based on the explanation above, the authors draw temporary conclusions (hypotheses) in this study as follows:

H<sub>1</sub>: Professional scepticism influences fraud detection

H<sub>2</sub>: Quality control systems influence fraud detection.

## **METHOD**

This research employed a descriptive and quantitative method to examine the theoretical relationship between professional scepticism, quality control systems, and fraud detection. Data collection, processing, and analysis techniques were utilised to describe these variables and their interactions. Subsequently, hypotheses derived from the theory were tested to determine the influence of professional scepticism and quality control systems on an auditor's ability to detect fraud.

### **Operational Variables**

According to Olsen (2017), the operational variable of professional scepticism has a questioning mind, being alert to conditions that might indicate the possibility of misstatement due to error or fraud, and critical assessment of audit evidence. According to Suhayati (2021), the auditor quality control system consists of nine points: independence, personnel assignment, consultation, supervision, recruitment, professional development,

advancement, client acceptance and continuity, and inspection. Furthermore, the operational variables of fraud detection according to Karyono (2016) are internal control, planning and carrying out inspections, using intelligent data and the exception principle and reviewing fraud.

### **Data Sources**

The instrument used is a questionnaire so that the data obtained is more efficient and accurate, based on the reality that occurs in the field. The variables in this study will be measured using measurement instruments and ordinal scales in questionnaires that include Likert scale questions. The author uses the questionnaire to obtain data in the form of answers related to the influence of professional skepticism and quality control systems on fraud detection. Of the 22 Bandung Public Accounting Firms listed on the Indonesia Stock Exchange (IDX), 5 public accountants are no longer operating or are permanently inactive, 2 public accountants have moved locations, 1 public accounting firm has not received a questionnaire distribution, and 1 public accounting firm that has been on leave or vacation for a year, so that researchers distributed questionnaires to 13 public accounting firms.

The data sources in this study are primary data derived from the results of questionnaires distributed to senior auditors, 7 managers, supervisors, or partners at 13 KAP Bandung City, who have been registered on the IDX with a minimum of 3 years of experience as an auditor.

### **Data Collection Techniques**

The data test method in this study uses validity and reliability tests to test the validity and reliability of each statement item submitted in this questionnaire.

### **Data Analysis Method**

The method of data analysis in this study is descriptive and verification analysis. A descriptive analysis determined respondents' answers to each statement item. At the same time, the verification analysis aims to determine the effect of the independent variable, namely professional scepticism and the quality control system, on the dependent variable, namely fraud detection. The verification analysis was carried out using the classical assumption test, multiple linear regression analysis, correlation analysis, analysis of the coefficient of determination, and hypothesis testing.

## **FINDING AND DISCUSSION**

### **Validity Test**

The validity test was carried out to determine the degree of accuracy between the actual data on the object and the data reported by the researcher. According to Sugiyono (2021), data is said to be valid if its validity index is  $\geq 0.3$ .

Table 1. *Recapitulation of Validity Test Results*

Variable	Item Number	Correlation Level	Valid Index Value	Description
Professional Skepticism (X <sub>1</sub> )	1	0,652	0,3	Valid
	2	0,762	0,3	Valid
	3	0,737	0,3	Valid
	4	0,681	0,3	Valid
	5	0,549	0,3	Valid
	6	0,556	0,3	Valid
Quality Control System (X <sub>2</sub> )	7	0,534	0,3	Valid
	8	0,841	0,3	Valid
	9	0,527	0,3	Valid
	10	0,855	0,3	Valid
	11	0,797	0,3	Valid
	12	0,717	0,3	Valid
	13	0,701	0,3	Valid
	14	0,787	0,3	Valid
	15	0,750	0,3	Valid
Fraud Detection (Y)	16	0,862	0,3	Valid
	17	0,814	0,3	Valid
	18	0,639	0,3	Valid
	19	0,720	0,3	Valid
	20	0,846	0,3	Valid

Table 1 portrays that the correlation level for all statement items in this study is greater than 0.30, so it is known that this research instrument is valid.

**Reliability Test**

A reliability test is conducted to see the reliability of the instrument. The reliability test results can be said to be reliable if Cronbach's Alpha is > 0.7.

Table 2. *Recapitulation of Reliability Test Result*

Variable	Cronbach's Alpha	R table	Description
Professional Skepticism (X <sub>1</sub> )	0,738	0,70	Reliable
Quality Control System (X <sub>2</sub> )	0,880	0,70	Reliable
Fraud Detection (Y)	0,817	0,70	Reliable

Table 2 shows that Cronbach's Alpha of the three variables is all greater than 0.70, so it is known that the instruments in this study are reliable and can be used repeatedly.

**Descriptive Statistics**

The research employed descriptive data analysis to ascertain the responses and answers of respondents to each question in the questionnaire. This study focuses on the influence of professional scepticism (X<sub>1</sub>) and quality control systems (X<sub>2</sub>) on fraud detection (Y).

Table 3. *Recapitulation of Reliability Test Result*

No	Indicator	Questionnaire Number	Actual Score	Actual Score	Percentage (%)	Criteria
1	Questioning mind	1	335	400	84%	Good
		2				
	Being alert to conditions which may indicate possible misstatement due to fraud or error	3				
2		4	349	400	87%	Excellence
	Critical assessment of audit evidence	5	296	400	74%	Good
3		6				
<b>Total</b>			<b>980</b>	<b>1200</b>	<b>82%</b>	<b>Good</b>

Table 3 indicates the descriptive analysis; it is evident that the percentage obtained for the professional scepticism variable is 82%. This value falls within the 'good' category, ranging from 68.01% to 84%. However, there is still a gap of 16%, indicating that there are weaknesses in the application of auditors' professional scepticism at the 13 Bandung city public accounting firms listed on the Indonesia Stock Exchange. This is particularly noticeable in the critical assessment of audit evidence, where the smallest percentage, namely 74%, was obtained. This phenomenon confirms that a similar situation persists, with some auditors lacking professional scepticism, especially in the critical assessment of audit evidence.

Table 4. *Recapitulation of Reliability Test Result*

No	Indicator	Questionnaire Number	Actual Score	Ideal Score	Percentage (%)	Criteria
1	Independence	7	143	200	72%	Good
2	Personel Assignment	8	170	200	85%	Excellence
3	Consultation	9	145	200	73%	Good
4	Supervision	10	167	200	84%	Good
5	Hiring	11	167	200	84%	Good
6	Professional Development	12	159	200	80%	Good
7	Promotion	13	162	200	81%	Good
8	Client acceptance & continuity	14	168	200	84%	Good
9	Inspection	15	169	200	85%	Good
<b>Total</b>			<b>1450</b>	<b>1800</b>	<b>81%</b>	<b>Good</b>

Table 4 demonstrates the descriptive analysis, it is evident that the percentage obtained for the quality control system variable is 81%, falling within the 'good' category with a range of 68.01% to 84%. However, there remains a 19% gap, highlighting ongoing weaknesses in the quality control system within the 13 Bandung city public accounting firms listed on the

Indonesia Stock Exchange. Notably, the independence indicator scored 72%, and the consultation indicator scored 73%. This underscores the persistent weaknesses in auditors' and public accounting firms' quality control systems, particularly in consulting with external parties and maintaining independence. These shortcomings contribute to auditors' difficulties in recognizing or detecting fraud indicators.

Table 5. *Recapitulation of Reliability Test Result*

No	Indicator	Questionnaire Number	Actual Score	Ideal Score	Percentage (%)	Criteria
1	Internal Control Testing	16	161	200	81%	Good
2	Design & Carry out Inspections	17	177	200	83%	Good
3	Collect Intelligence Data	18	117	200	59%	Poor
4	Use the exclusion principle	19	128	200	64%	Poor
5	Reassessment of fraud	20	166	200	83%	Good
<b>Total</b>			<b>749</b>	<b>1000</b>	<b>74%</b>	<b>Good</b>

Table 5 portrays the descriptive analysis. The percentage obtained for the fraud detection variable is 74%, placing it within the 'good' category with a range of 68.01% to 84%. However, there remains a 26% gap, indicating ongoing weaknesses in fraud detection. Notably, the intelligence data collection indicator scored 59%, and the use of the exception principle scored 64%, both falling into the 'poor' category. This aligns with the observed phenomenon where several auditors still need to enhance their ability to collect intelligence data on fraud perpetrators. This is crucial for understanding the motives and backgrounds of individuals involved in fraud, whether their actions are intentional or unintentional.

**Multiple Linear Regression Analysis**

This analysis aims to see the magnitude of the influence of the independent variable on the dependent variable. Multiple linear regression analysis was used to see the influence of professional scepticism (X<sub>1</sub>) and quality control systems (X<sub>2</sub>) on fraud detection(Y).

Table 6. *Multiple Regression Analysis*

Model	Unstandardized Coefficients	
	B	Standard Error
Constant	.484	15.546
Professional Skepticism	.298	.122
Quality Control System	.512	.092

Table 6 shows that unstandardized coefficient B is a constant value of the regression coefficient with the acquisition of values a = 0.484, b<sub>1</sub> = 0.298, and b<sub>2</sub> = 0.512. Based on these values, a multiple regression equation is obtained as follows:

$$Y = 0.484 + 0.298 X_1 + 0.512 X_2$$

Description:

Y = Fraud Detection (Y)

X<sub>1</sub> = Professional Skepticism (X<sub>1</sub>)

X<sub>2</sub> = Quality Control System (X<sub>2</sub>)

Based on the multiple linear regression equation, it is interpreted as follows:

- a. Variables professional scepticism (X<sub>1</sub>) and quality control system (X<sub>2</sub>) have a value of 0, and the fraud detection variable (Y) has a value of 0.484.
- b. The professional scepticism (X<sub>1</sub>) regression coefficient value = 0.298 states that if the other independent variables have a fixed value the professional scepticism on detection fraud (Y) variable increases by 0.298 units.
- c. The regression coefficient value of the quality control system (X<sub>2</sub>) = 0.512 states that if the other independent variables have the same value and the quality control system increases by 1%, then the fraud detection (Y) variable also increases by 0.512 units.

### Correlation Coefficient Analysis

Correlation analysis was carried out to show the direction and strength of the relationship between professional scepticism (X<sub>1</sub>), quality control system (X<sub>2</sub>), and fraud detection (Y).

Table 7. *Correlation Coefficient of Professional Skepticism (X<sub>1</sub>) to Fraud Detection (Y)*

	Correlations	Professional Skepticism	Fraud Detection
<b>Profession Skepticism</b>	Pearson Correlation	1	.610**
	Sig. (2 tailed)		.000
	N		40
<b>Fraud Detection</b>	Pearson Correlation	.610**	1
	Sig. (2 tailed)	.000	
	N	40	40

Table 7 portrays the correlation coefficient value for the professional skepticism variable (X<sub>1</sub>) on fraud detection (Y) is 0.610. According to Sugiyono (2021) if the data is in the interval 0.60 - 0.799 then the level of relationship is a strong category and the calculation results positive, reveals a unidirectional relationship, which means that the better the professional skepticism, the better the fraud detection and vice versa.

Table 8. *Correlation Coefficient of Quality Control System (X<sub>2</sub>) to Fraud Detection (Y)*

	Correlations	Quality Control System	Fraud Detection
<b>Quality Control System</b>	Pearson Correlation	1	.776**
	Sig. (2 tailed)		.000
	N	40	40
<b>Fraud Detection</b>	Pearson Correlation	.776**	1
	Sig. (2 tailed)	.000	
	N	40	40



Table 8 shows the correlation coefficient value for the quality control system ( $X_2$ ) on fraud detection ( $Y$ ) is 0.776. According to Sugiyono (2021), if the data is in the interval 0.60 - 0.799, then the level of relationship is a strong category, and the calculation results positive, showing a unidirectional relationship, which means that the more the quality control system improves, the better the fraud detection and vice versa.

**Analysis of The Coefficient of Determination**

This analysis aims to see how much influence the variable professional scepticism ( $X_1$ ) and quality control system ( $X_2$ ) have on fraud detection ( $Y$ ).

Table 9. *Coefficient of Determination of Professional Skepticism ( $X_1$ ) Against Fraud Detection ( $Y$ )*

Model Summary			
R	R Square	Adjusted R Square	Std. Error of The Estimate
.610	.372	.355	11.90060

Table 9 demonstrates that the partial determination coefficient value of professional scepticism for fraud detection is  $Kd = (0.610)^2 \times 100\% = 37.2\%$ , meaning that professional scepticism for fraud has an effect of 37.2%, and 62.8% is the influence of other factors not examined in this study, for example, auditor competence, audit tenure, audit workload, and due professional care.

Table 10. *Coefficient of Determination of Quality Control System ( $X_2$ ) Against Fraud Detection ( $Y$ )*

Model Summary			
R	R Square	Adjusted R Square	Std. Error of The Estimate
.776	.602	.592	9.46921

Table 10 shows that the partial determination coefficient value of the quality control system variable for Fraud is  $Kd = (0.776)^2 \times 100\% = 60.2\%$ , meaning that the quality control system for fraud has an effect of 60.3%, and 39.8% is the influence exerted by other factors outside of this study such as auditor competence, audit tenure, audit workload, and due professional care.

**Hypothesis Testing**

Hypothesis testing is done to see whether the hypothesis proposed in this research is accepted or rejected. The hypothesis test in this study is partial (t-test).

**$H_1$ : Professional Scepticism Influences Fraud Detection**

The results of the hypothesis test between professional scepticism and fraud detection are as follows:

- $H_0$  : There is no influence between professional skepticism on fraud detection at 13 public accounting firms in Bandung City, which are registered on the IDX.

H<sub>1</sub> : There is an influence between professional skepticism on fraud detection at 13 Bandung city public accounting firms registered on the IDX.

Table 11. *Results Hypothesis Testing of Skepticism on Fraud Detection*

<b>t<sub>count</sub></b>	<b>t<sub>table</sub></b>	<b>Result</b>
2.436	2.026	Accepted

Table 11 shows the calculated t<sub>count</sub> for the variable professional skepticism is 2.436, which is compared with the t<sub>table</sub> of 2.026. So with the results of t<sub>count</sub> for X<sub>1</sub> 2.436 > t<sub>table</sub> 2.026, it means H<sub>0</sub> is rejected and H<sub>1</sub> is accepted. These results indicate that the professional skepticism variable influences the fraud detection variable.

### **H<sub>2</sub>: Quality Control Systems Influence fraud detection**

The results of the hypothesis test between professional skepticism and fraud detection are as follows:

H<sub>0</sub> : There is no influence between the quality control system on fraud detection at 13 Bandung city public accounting firms registered on the IDX.

H<sub>1</sub> : There is an influence between professional skepticism on fraud detection at 13 Bandung city public accounting firms registered on the IDX.

Table 12. *Results Hypothesis Testing of Quality Control System on Fraud Detection*

<b>t<sub>count</sub></b>	<b>t<sub>table</sub></b>	<b>Result</b>
5.551	2.026	Accepted

Table 11 shows, the calculated t<sub>count</sub> for the variable Quality Control System is 5.551, this value is compared with the t<sub>table</sub> of 2.026. So, the result of t<sub>count</sub> X<sub>2</sub> is 5.551 > t<sub>table</sub> 2.026, it means H<sub>0</sub> is rejected, and H<sub>1</sub> is accepted. These results indicate that the quality control system variable affects the fraud detection variable.

### **Professional Skepticism Influences Fraud Detection**

Based on the hypothesis test results, the t<sub>count</sub> of 2,436 is greater than the t<sub>table</sub>, which means that the hypothesis in this study is accepted, meaning that professional scepticism influences fraud detection. The results of the correlation analysis indicate that professional scepticism towards fraud has a strong relationship and a positive value of 0.610, meaning that the better the professional scepticism, the better the fraud detection and vice versa.

The results of this study are in line with the theory of Suhayati (2021) that professional scepticism is required to be able to detect fraud, where the auditor must assess the risk of misstatement due to fraud and consider these risks in designing the audit, the auditor must have a critical mindset and always question, alert and suspicious of conditions that allow fraud to occur.

The analysis of the coefficient of determination shows that professional scepticism influences 37.2% on fraud detection. The other 62.8% are other factors not examined. The

influence is small enough to allow the occurrence of problems and phenomena. The results of the descriptive analysis of this research answer the phenomenon and prove that professional scepticism has not reached the ideal point where there is still a gap of 26%, especially regarding the critical assessment of audit evidence, which gets the lowest score of 74% with a gap of 36%, the gap indicates the possibility of problems or phenomenon.

The results of this study are in accordance with previous research by Budi Setya Nusa (2021), Arifuddin & Indrijawati (2020), and Putri et al. (2017) that Professional Skepticism has a significant positive effect on fraud detection, where an auditor has a level of Professional Skepticism is more capable of detecting fraud. The study results are empirical evidence that Professional Skepticism has a positive and significant effect on fraud detection at 13 Public Accounting Firms in Bandung that are listed on the Indonesia Stock Exchange, meaning that auditors need professional scepticism to be able to detect fraud quickly and accurately.

### **Quality Control Systems Influence Fraud Detection**

The result of the hypothesis test obtained  $t_{\text{count}}$  of 5.551, greater than  $t_{\text{table}}$  2.026, so the hypothesis in this study was accepted, meaning that the quality control system affects fraud detection. The results of the correlation coefficient analysis display that the quality control system for fraud detection has a strong relationship, and a positive value of 0.776 indicates a unidirectional relationship, where the better the quality control system, the better the fraud detection will be.

The results of this study align with Umar (2021), who states that the quality control system is important in fraud detection, and the low implementation of the quality control system is one of the conditions that cause fraud detection to fail. This study's results align with Kuntadi (2017), who suggests that quality control systems, internal controls, fraud awareness, and fraud risk assessments need to be carried out from time to time to prevent fraud.

The results of the analysis of the coefficient of determination in this study show that the quality control system has a 60.2% influence on fraud detection, and 39.8% is the influence of other factors. This influence indicates that there is still a possibility of problems and phenomena due to the quality control system for fraud detection. The results of the descriptive analysis in this study strengthen and prove that the phenomenon of the quality control system occurs in the field because the quality control system has not reached the ideal point. There is still a gap of 26%, especially regarding independence and consultation, which gets the lowest score on descriptive analysis. Independence obtained a score of 72 % with a gap of 28%, and consulting obtained a score of 73% with a gap of 27%. Evidence suggests weaknesses persist in the quality control systems of auditors and public accounting firms. These weaknesses are particularly concerning maintaining auditor independence during engagements and consulting with qualified external parties. The lack of proper consultations and potential independence breaches may prevent auditors from identifying signs of misrepresentation and fraud in a company's financial statements.

The results of this study are in line with previous studies Darmawati & Puspitasari (2018), Dewi & Fakhrunnisa (2020), and Harahap (2021), where all three demonstrate that the quality control system has a positive effect on fraud detection meaning that the better both public accounting firms and auditors own the quality control system, the better they will be in increasing fraud detection.

## **CONCLUSION**

Based on the results of data analysis and discussion in this study, the authors conclude that:

1. Professional scepticism has a positive effect of 37.2% on fraud detection at 13 public accounting firms (KAP) in Bandung City registered on the IDX, so if there is an increase in professional scepticism, it will increase fraud detection by auditors.
2. The Quality Control System has a positive effect of 60.2% on fraud detection at 13 public accounting firms (KAP) in Bandung City registered on the IDX, so if there is an increase in the quality control system, then fraud detection conducted by the auditor will also increase.

A positive correlation exists between professional skepticism and the quality of an auditor's control system, and both factors contribute to successful fraud detection. In other words, auditors with strong professional scepticism and a robust quality control system are more likely to effectively identify fraudulent activity. This research can serve as an evaluative tool for all auditors, raising awareness and encouraging professional scepticism and implementing the entire quality control system in their work. However, a limitation of this research is that it focused exclusively on the 13 public accounting firms registered on the IDX in Bandung City. We recommend carrying out additional research covering a wider variety of public accounting firms, particularly those outside of cities like the Big Four Public Accounting Firms.

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