Determinants of the Ability of Spi Personnel in the Prevention and Detection of Fraud at State Universities (PTN) in Indonesia

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ABSTRACT: This research aims to test, analyze and apply grand theory to the determining factors of SPI personnel's ability as internal auditors in educational sector institutions, namely competence, independence, work experience, professional skepticism and spiritual intelligence in the prevention and detection of fraud in state universities and apply research variables to state university management who want to improve the internal audit function (SPI). This research uses quantitative methods. The data source used in this research is primary data measured using a Likert scale obtained directly from respondents via a questionnaire. The population in this study were all SPI personnel at PTN Indonesia in the State University category under the auspices of the Ministry of Education, Culture, Research, Technology and Higher Education. The sampling technique is using a census technique or total sampling with a sampling method using the non-probability sampling _Convenience Sampling method. The analysis technique uses IBM Statistical Product and Service Solution (SPSS) 24.0 software. Partial and simultaneous research results show that competence, work experience, professional skepticism and spiritual intelligence have a positive and significant effect on fraud prevention and detection, while independence does not have a positive and significant effect on fraud prevention and detection.

KEYWORDS: Competence, independence, work experience, professional skepticism, spiritual intelligence, prevention and detection of fraud.

I. INTRODUCTION

Fraud can occur in various institutions, both business institutions and the public sector. In recent years, various cases such as corruption, embezzlement of funds and budget mark-ups have been discovered in various educational institutions, especially universities in Indonesia. The education sector is still a field for corruption from year to year (Arifin, 2020). Harwida, Djasuli, and Wibowo (2018) explained that there are 3 (three) phenomena that attract attention and cause concern regarding fraud in the management of government financial activities in the education sector, namely the first phenomenon, that fraud can occur at all levels of education, starting from education. primary, secondary to higher education. Then, the second phenomenon is the large number of incidents of irregularities indicated by fraud in the educational environment in managing state finances which have the potential to threaten the government's credibility. This shows that the threat of cheating does not escape the world of education. Furthermore, the third phenomenon is the low level of detection by auditors which is contrary to the emergence of significant fraud cases. The emergence of criminal acts of corruption in higher education shows that there is still uncertainty in management and weak state financial management operations (Ramadhana et al., 2020).

According to Swastyami (2016), detecting fraud is something that needs to be done and is important for an auditor because every fraud that occurs is important and needs to be detected so that there are no further frauds. In terms of prevention and detection carried out by auditors, it must be supported by attitudes or abilities such as work experience, professional skepticism, competence and independence. General Standards contain this attitude perspective which is regulated in the Public Accountant Professional Standards (SPAP). Therefore, it is very important for auditors to improve their ability to detect fraud so that they can optimize their role as Government Internal Supervisory Apparatus/APIP (Darori, 2017). Masrul (2022) stated that the synergy between the auditors of the Ministry of Education, Culture, Research and Technology of Higher Education of the Republic of Indonesia (Kemendikbudristekdikti RI) and the Internal Supervisory Unit (SPI) is a collaborative step in carrying out the supervisory function between APIP and SPI. Therefore, several parties in higher education governance must support higher education SPI. In Permendikbud regulation No.22 (2017) concerning internal supervisory units within the Ministry of Education and Culture in article

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1 point two general provisions which read "Internal Supervisory Unit, hereinafter abbreviated to SPI, is a supervisory unit formed to assist in the implementation of supervision over the implementation of duties and functions work units within the Ministry". Personnel included in the Internal Supervisory Unit are internal auditors who carry out duties and functions as a supervisory team under the Chancellor.

In this research, the first factor that can influence an auditor's ability to prevent and detect fraud is based on the competence they have, which is usually obtained through education. Research that states that competence has a positive effect on fraud detection is research (Hamilah et al., 2022). Arnanda, Purba, & Putri (2022) showed different findings, partially competency did not have a significant effect on the auditor's ability to detect fraud. The second factor that can influence the auditor's ability to prevent and detect fraud is the attitude of independence. An attitude of independence is an attitude of not taking sides with one party (Swastyami, 2016). According to Indrawati, Cahyono, and Maharani (2019), the higher the level of auditor independence, the greater the auditor's ability to detect fraud. Likewise, Shofia's (2019) research results state that the auditor's ability to find fraud will increase along with the auditor's independence. However, in contrast to the results of research conducted by Agustina et al., (2021), the hypothesis was rejected, auditor independence cannot directly influence internal auditor fraud detection.

Apart from independence, the next factor is work experience. According to Arsendy (2017), the auditor's experience will make the auditor more adept at detecting fraud that occurs, this is because the auditor is familiar with the signals of fraud that he has found in financial reports that he has previously examined. Research that supports that experience has a significant influence on fraud prevention is (Shofia, 2019) and (Yuniati & Banjarnahor, 2019). Meanwhile, Novita's (2015) research shows that experience does not have a significant influence on fraud detection. The success of an auditor when detecting fraud is also influenced by his professional skepticism (Ningtyas, Delamat, and Yuniarti, 2019). Research that proves that professional skepticism has a positive effect on fraud detection is (Wahidahwati & Asyik, 2022), (Haris et al., 2022), (Soenanto & Pesudo, 2020), (Kiswanto & Maulana, 2019), and (Said & Munandar , 2018) (Sari, Wirakusuma, & Ratnadi, 2018). However, there is also research that proves that the professional skepticism variable has no influence on fraud detection, which shows that auditors' professional skepticism is still relatively low. This is research (Ningtyas, Delamat, and Yuniarti, 2019). The next factor that can influence the auditor's ability to detect fraud is spiritual intelligence. Gary R Weaver et al., (2014) explained that individual spiritual intelligence can make an organization move on an ethical path by behaving ethically so that fraud can be avoided. According to Alrasyid & Rahmawati (2021) and Khairat (2019) show that high spiritual intelligence increases the auditor's ability to detect fraud. In contrast to the research results of Urumsah et al., (2016) and Anggreni, Sujana, & Julianto, (2020), it shows that spiritual intelligence has a negative and significant effect on the tendency to commit fraud.

The incident that occurred attracted the attention of researchers to learn more about the ability of government internal auditors in higher education, in this case the Internal Supervisory Unit (SPI) as a supervisory organ that has a crucial role in preventing and detecting fraud at State Universities (PTN). The researcher wanted to re-examine the variables that are often used to detect fraud in the public sector, namely competence, experience, independence and professional skepticism, but the researcher added another variable, namely the spiritual intelligence variable as an attitude that is personally inherent in the auditor. Researchers conducted this research on the population and sample, namely all SPI personnel at PTN Indonesia in the State University category, this is different from previous research which usually comes from the scope of external auditors such as Public Accounting Firms (KAP) and internal auditors such as BPK, BPKP and inspectorates as well as the public company sector.

II. LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

A. Attribution Theory

Heider (1958) explained attribution theory, which states that a person's perception of something is greatly influenced by personal and situational factors. The strength that exists within a person is an internal factor, while the strength that comes from the environment outside the individual is an external factor (Tandiontong, 2016). Basically, this theory states that when observing an individual's behavior, they try to determine whether the behavior is caused internally or externally (Nusantara, Irianto, and Prihatiningtias, 2020). Researchers use this attribution theory to determine the determining factors that can influence the abilities of SPI personnel as an auditor in audit assignments to prevent and detect fraud. In this research, personally measured one of the internal factors that can influence the auditor's ability to detect fraud, namely competence, professional skepticism and spiritual intelligence. Meanwhile, one of the individual characteristics that is influenced by things beyond control or the environment from external factors in the practice of preventing and detecting fraud is independence and work experience.

B. Competence

The Big Indonesian Dictionary says that competence means having the ability or authority to determine or decide something. According to SPKN (2017) regarding the Statement of Examination Standards 100 General Standards, competency is stated as the

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knowledge, experience, expertise and education that exists within a person regarding examinations or in certain fields of work. Competency indicators or benchmarks show that auditors have the following competencies: (1) formal education at university level; (2) training and technical experience in the audit field; and (3) continuing professional education throughout the auditor's career. Competence in a broad sense means having sufficient knowledge and skills, as well as the right attitudes and behavior to carry out a job or profession in which one is involved.

C. Independence

SPKN No.1 (2017) states that the definition of independence is an attitude and action when carrying out audit duties without taking sides with anyone and in carrying out the audit not to take sides with anyone and cannot be interfered with by anyone. According to Rusdi (2018), in carrying out tasks, independence is an attitude and mindset that instills the values of honesty, integrity, objectivity and responsibility so that the attitudes embedded in oneself will not be able to influence them. Four types of risks that can disrupt auditor independence are as stated by Hassan (2019), including self-interest risk, self-review risk, client influence risk and advocacy risk.

D. Work Experience

Experience is a process of increasing a person's potential. Many people believe that the more experienced a person is in their work, the better their work results will be (Trisna, et al. 2016). The purpose of fraud detection is to find and show evidence of violations that were carried out intentionally and had a negative impact on other parties. By detecting fraudulent acts by experienced auditors, it is hoped that the amount of fraud can be minimized, prevented, and achieved clean good government (Elisabeth & Simanjuntak, 2022). Auditors who are experienced in dealing with fraud cases tend to detect fraud more easily (Yasudo, 2017).

E. Professional Skepticism

The definition of professional audit skepticism according to KK Hurtt, Eining, and Plumlee (2011) is the attitude of auditors who tend to shorten assessments until sufficient information and supporting evidence is available to provide an explanation of the audit decision. In SPKN No.1 (2017) point 48 states that professional skepticism means that the examiner has the experience and knowledge to make logical or reasonable decisions. There are 6 indicators of an auditor's professional skepticism, including; a questioning mindset or mind, suspension of judgment, search for knowledge, interpersonal understanding, self-confidence, and determination are the six components of professional skepticism (Trisna, 2016; Fikra, 2019).

F. Spiritual intelligence

Spiritual intelligence, according to Zohar and Marshall (2007), is defined as the ability to face and solve problems of meaning and value. Alrasyid and Rahmawati (2021) stated that with spiritual intelligence, a person can bridge the distance between himself and other people and unite various things in communication. This level of spiritual awareness will serve as the basis for the development of each of the other levels of humanity. Spiritual independence can be achieved through a process of self-integration.

G. Internal Supervisory Unit

In accordance with the regulations in Minister of National Education Regulation No. 47 (2011) Article 1, Paragraph 2, SPI is a supervisory unit created to help supervise the implementation of work unit duties within the ministry of national education. The internal supervision unit functions and is tasked with assisting the chancellor in ensuring the achievement of the university's goals and mission by assessing the implementation of university programs, improving the performance of the risk control system, and assessing the university's compliance with university regulations. According to Zarkasyi (2008), the internal supervision unit at the university is responsible to the rector and all work units that oversee internal supervision duties. The team within the PTN Internal Supervisory Unit is often referred to as Internal Auditors. More specifically, the task of the Higher Education SPI is that of an auditor who refers to the regulations in Permendiknas No. 47 (2011) to carry out non-academic supervision.

H. Fraud Prevention and Detection

In SPKN No.1 (2017) Fraud is defined as an act carried out intentionally, with the intention to benefit oneself or another person, deception, concealment or embezzlement, and abuse of trust with the aim of obtaining illegal profits which can be in the form of money, goods , assets, or services while not paying for services performed by one or more persons responsible for management, employees, or third parties. Improving the performance of the internal control system is considered one of the most effective methods for preventing fraud. The Internal Control Unit is responsible for preventing fraud by testing how well the internal control system works and how far potential risks have been identified.

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I. Hypothesis Development

The Influence of SPI Personnel Competency on Fraud Prevention and Detection.

The competency of an auditor is determined by the level of formal education, training and technical guidance in the field of auditing as well as continued professional expertise during a career as an auditor (Rosiana et al., 2019). Suryo (2018) stated that competent auditors can immediately find out more about various problems and they will also find it easier to follow increasingly complex changes. Said and Munandar (2018) stated that auditor competency has a positive effect on fraud detection, which shows that the higher the competency, the higher the fraud detection because competency is a measure of what the auditor knows, which is often measured through education. The auditor's ability to discover fraud is largely influenced by internal attribution factors originating from within the auditor's personality. This ability is formed through a person's efforts, for example by increasing their competence and pursuing knowledge (Astary et al., 2023). Therefore, based on previous research findings and the application of grand theory, the following hypotheses can be proposed:

H1: SPI personnel competency has a positive effect on fraud prevention and detection.

The Influence of SPI Personnel Independence on Fraud Prevention and Detection.

According to Government Internal Audit Standards (AAIPI, 2021), independence is defined as a condition free from situations that could threaten APIP's ability to carry out its responsibilities objectively. Auditors should consider three types of independence interference when conducting an audit: personal, external, and organizational interference. If one or more of these impairments of independence hinder the examiner's ability to complete their work, the examiner must refuse the assignment (SPKN, 2017). The research results of Indrawati et al., (2019) and (Shofia, 2019) show that independence has a positive effect because the higher the level of auditor independence, the auditor's ability to detect fraud increases. In attribution theory, independence is associated with external or situational factors to find out factors that arise outside the control of SPI personnel as auditors which can influence or not the attitude of independence when carrying out audit tasks, and researchers want to know how auditors act professionally in preventing and detecting fraud. Based on the explanation above, the hypothesis can be stated as follows:

H2: The independence of SPI personnel has a positive effect on fraud prevention and detection

The Influence of SPI Personnel Work Experience on Fraud Prevention and Detection.

Hammersley (2011) argues that auditor experience, both general and specific, is an opportunity for auditors to gain knowledge about fraud. General experience is usually measured throughout an auditor's life. Specialized experience is usually measured as recent concentration on a task or the amount of time spent on a task over a career. Furthermore, research by Shofia (2019) and Yuniati & Banjarnahor (2019) supports the idea that experience has a significant influence on the level of fraud detection. Meanwhile, Novita's (2015) research shows that experience does not have a significant influence on fraud detection. Attribution theory explains that a person's ability or performance is influenced by internal and external factors. In this research, to determine a person's attitudes or characteristics in predicting and observing behavior at an event or the results of personal perceptions seen from a person's assignment experience. Based on the explanation that has been described, the hypothesis can be stated as follows:

H3: The experience of SPI personnel has a positive effect on fraud prevention and detection.

The Influence of Professional Skepticism of SPI Personnel on Fraud Prevention and Detection.

Professional skepticism is an attitude that includes a mind that is always questioning, alert to conditions that could indicate the possibility of misstatement whether caused by fraud or error and an important assessment of audit evidence (Indonesian Institute of Public Accountants, 2012). Wahidahwati and Asyik (2022) stated that professional skepticism has a positive effect on fraud detection. Similarly, research results from Haris et al., (2022) state that it is influential when auditors who have professional skepticism are critical of the questions asked and alert to situations that indicate material misstatements during the audit process. However, this is different from the research of Hamilah, Denny, and Handayani (2019), the results of which actually state that professional skepticism has no effect on fraud detection. The focus of attribution theory is on the way a person interprets how they behave towards themselves and others. In the context of attribution theory, the influence of professional skepticism is a factor that originates from within oneself or inInternal auditors cause more evaluation of evidence.Based on the explanation that has been described, the hypothesis can be stated as follows:

H4: Professional Skepticism of SPI personnel has a positive effect on fraud prevention and detection.

The Influence of Spiritual Intelligence of SPI Personnel on Fraud Prevention and Detection.

This feeling of connection with others and oneself is known as spiritual intelligence. People have to direct their minds while working, but there are many things that make them happy with their work (Larasati et al., 2019). Research by Alrasyid and Rahmawati (2021) and Khairat (2019) proves that the tendency to cheat is significantly influenced by spiritual intelligence. In this

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research, attribution theory is used to strengthen the influence of SPI personnel's ability to prevent and detect fraud with the presence of spiritual intelligence. With spiritual intelligence, auditors can decide what is good or bad and determine problems by using various methods of collecting, testing and evaluating evidence of fraud and can uncover facts of fraud so that they can identify fraud perpetrators in the future (Hasbi, 2019). Based on the explanation that has been described, the hypothesis can be stated as follows:

H5: Spiritual Intelligence of SPI personnel has a positive effect on fraud prevention and detection.

III. RESEARCH METHODOLOGY

This research uses quantitative methods. To be more focused, the scope of this research is focused on internal supervisory unit (SPI) personnel at State Universities in Indonesia in the state university category under the auspices of the Ministry of Education, Culture, Research and Technology of the Republic of Indonesia who are the research objects. The population in this study was all SPI personnel consisting of Chair, Secretary, Member/auditor staff at PTN Indonesia in the State University category, both with Legal Entity (BH) status, Public Service Agency (BLU) and Work Units (Satker) under the auspices of Ministry of Education, Culture, Research and Technology (Kemendikbudristek), namely 63 State Universities with a total of 368 SPI personnel. In this research, researchers used a sampling technique using a census or total sampling technique. The sampling method uses the Non probability sampling_Convenience Sampling method. Convenience Sampling Method, namely that the sampling units drawn are easy to contact, not troublesome, easy to measure, and cooperative (Ode et al., 2020). This research uses two data sources, namely primary data and secondary data. Primary data in this research comes from a questionnaire or list of questions that has been prepared systematically and structured with the aim of collecting information which is distributed to SPI personnel at State Universities in Indonesia as research respondents. The questions in the questionnaire use the ordinal data measurement method with a Likert scale. Researchers sent a questionnaire using a Google form link containing a list of questions via short message via WhatsApp and email. Apart from that, secondary data was also used in this research, namely information obtained by searching literature such as social media, books, journals and literature that is relevant to this research topic.

The data in this research will be analyzed using IBM 24.0 SPSS (Statistical Product and Service Solutions) statistical software to help simplify data processing and facilitate interpretation. After the respondents' answers from the questionnaire are collected using a Likert scale which is ordinal data, the data must then be converted into interval data using the method of successive intervals (MSI) so that it can then be analyzed statistically. The results of the questionnaire answers were tested for the validity and reliability of the data. Next, classical assumption tests were carried out, including the normality test, multicollinearity test and heteroscedasticity test. The data analysis method in this research is multiple linear regression analysis. The equation model formulated is:

$$PPK = \alpha + \beta_1 KOMP + \beta_2 IND + \beta_3 PGLK + \beta_4 SKEPRO + \beta_5 KECSPI + \epsilon$$

Then a hypothesis test is carried out to determine whether it is accepted or rejected, including the partial influence significance test T, the simultaneous significance test F, and the correlation coefficient test.

IV. RESULTS

A. General Description and Characteristics of Research Respondents

The research data used in this research is primary data obtained using a questionnaire.Researchers distributed the questionnaire via a pdf questionnaire file attachment and a google form questionnaire link. The research sample was 368 respondents, of whom 174 respondents responded, but 160 respondents filled in the data completely and were suitable for processing. The time used to distribute the questionnaires until the questionnaires were collected was approximately 7 weeks, starting from March 17 2024 to May 2 2024. Researchers collected respondent data which was grouped according to the characteristics of the respondents.responden.

Table 1 Summary of Respondent Characteristics

Gender	Amount	Percentage(%)
Man	91	56,88
Woman	69	43,12
Total	160	100
Age	**Amount**	**Percentage(%)**
< 20 Years	0	0

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20-29 Years	7	4,38
30-39 Years	65	40,62
40-49 Years	43	26,87
> 50 Years	45	28,13
Total	160	100
formal education	**Amount**	**Percentage(%)**
Vocational School/High School	0	0
3-year diploma	5	3,13
Bachelor degree	26	16,25
Stratum 2	89	55,62
Stratum 3	40	25
Total	160	100
Position	**Amount**	**Percentage(%)**
Chairman	33	20,62
Secretary	21	13,13
Members/Staff	106	66,25
Total	160	100
Length of work	**Amount**	**Percentage(%)**
0 -12 Months	18	11,25
>1–3 Years	67	41,88
4-6 Years	26	16,25
7-10 Years	31	19,37
> 10 Years	18	11,25
Total	160	100 %
Task Average	**Amount**	**Percentage(%)**
1-3 Tasks	17	10,62
4-7 Tasks	50	31,25
8-10 Tasks	32	20
>10 Tasks	61	38,13
Total	160	100

Source: Primary data processed by researchers (2024)

A. Validity and Reliability Test

The input data used in this validity test is data obtained from the tabulation of the results of questionnaire collection in the first stage with a total of 70 questions. First, the answer is calculated as a total score from the sum of all the items in each variable. Test significance by comparing the calculated r and table r values. Test the validity of the questionnaire using the Pearson product moment correlation coefficient method, with the help of SPSS 24.0 software. The basis for the decision according to Sujarweni (2014) is that if the calculated r value > r product moment table then the questionnaire question item is declared valid, while if the calculated r value < r product moment table then the questionnaire question item is declared invalid. Testing the data quality of this research instrument, researchers directly used the full sample obtained from distributing questionnaires, namely 160 respondents.

Table 2. Validation Test Results

Variable	Validity Test Results	Information
Competency (KOMP)	Rcount > Rtable	Valid
Independence (IND)	Rcount > Rtable	Valid
Work Experience (PGLK)	Rcount > Rtable	Valid
Professional Skepticism (SKEPRO)	Rcount > Rtable	Valid
Spiritual Intelligence (KECSPI)	Rcount > Rtable	Valid
Fraud Prevention and Detection (PPK)		

Source: Primary data processed by researchers, 2024

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From table 2 above, the researcher draws conclusions from the validity test of the questionnaire statement items which were tested using the full sample of 160 respondents resulting in r calculated > r table (df = n-2 = 160-2 = 158, alpha 0.05 one thailed, The r table value obtained is 0.130) which states that it is valid for all statement items for each variable, so that all research instruments can be used for reliability testing.

Reliability testing is carried out on valid question items.In the research, reliability test calculations were used using the Cronbach's Alpha method. The criteria for a variable are said to be reliable if the Cronbach's Alpha value is > 0.60 (Sujarweni, 2015).

Table 3. Reliability Test Results

Variable	Cronbach's value Alpha	Information
Competence	0.802 > 0.6	Reliable
Independence	0.808 > 0.6	Reliable
Work experience	0.860 > 0.6	Reliable
Professional Skepticism	0.877 > 0.6	Reliable
Spiritual Intelligence	0.932 > 0.6	Reliable
Fraud Prevention and Detection	0.842 > 0.6	Reliable

Source: Data processed by researchers, 2024.

Based on the data processing results from the table, it shows that all the variables used in this research were declared reliable because the Cronbach's Alpha value was > 0.6.

B. Clasic Assumption Test Results

The classical assumption test is a statistical analysis requirements test that must be used in multiple linear regression analysis on an Ordinary Lest Square (OLS) basis because there is only one dependent variable and more than one independent variable (Ghozali, 2018). This research only uses three classic assumption tests, namely the normality test, multicollinearity test and heteroscedasticity test because the data used is not time series data (Sugiyono, 2014).

1. Normality Test

The test used in this research uses the Kolmogorov Smirnov (KS) One Sample Test method of normality (if the data is large > 50 data), with the variable being tested being the Unstandardized Residual variable assisted by the IBM SPSS 24.0 statistical application with the following basis for decision making: If the significance value (Sig.) P Value > 0.05 then the research data is normally distributed and conversely if the significance value (Sig.) P Value < 0.05 then the data is not normally distributed.

Table 4. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		160
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1.64539700
Most Extreme Differences	Absolute	.065
	Positive	.038
	Negative	-.065
Test Statistic		.065
Asymp. Sig. (2-tailed)		.200[c,d]

From the results of the normality test above, the value of the Kolmogorov_Smirnov statistical test is 0.065 and the significance asymp is 0.200. This shows the significance (Sig.) P Value > 0.05, so H0 is accepted, which means the residual data is normally distributed.

2. Multicollinearity Test

The basis for making decisions about whether or not multicollinearity symptoms occur is to look at the Variance Inflation Factor (VIF) and the Tolerance value with the following conditions: it is stated that multicollinearity symptoms occur if the VIF value is >

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10 or tolerance is <0.10 and vice versa it is stated that there are no multicollinearity symptoms if the VIF value is < 10 or tolerance > 0.10.

Table 5. Multicollinearity Test Results

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	Competence	.459	2.179
	Independence	.431	2.322
	Work experience	.438	2.283
	Professional Skepticism	.307	3.262
	Spiritual Intelligence	.504	1.984

a. Dependent Variable: Fraud prevention and detection

Based on table 5 above, it shows that the VIF value is < 10 with details for the variables competency 2.179, independence 2.322, work experience 2.283, professional skepticism 3.262, spiritual intelligence 1.984, so it can be concluded that all variables have a VIF value < 10, meaning that there are no symptoms of multicollinearity. Apart from that, the table can be seen from the tolerance value > 0.10 with details of each variable, namely competence 0.459, independence 0.431, work experience 0.438, professional skepticism 0.307 and spiritual intelligence 0.504, it can also be concluded that all have a value > 0.10, meaning There are no symptoms of multicollinearity.

3. Uji Heterokedastisitas

In this research, the heteroscedasticity test uses the Glejser test which is carried out by regressing the independent variable on the absolute residual value (Abs_RES) on the dependent variable (Ghozali, 2018). The heteroscedasticity test was carried out by looking at the results of the scatterplot graph between the predicted value of the independent variable, namely ZPRED, and the residual SRESID (Ghozali, 2018).
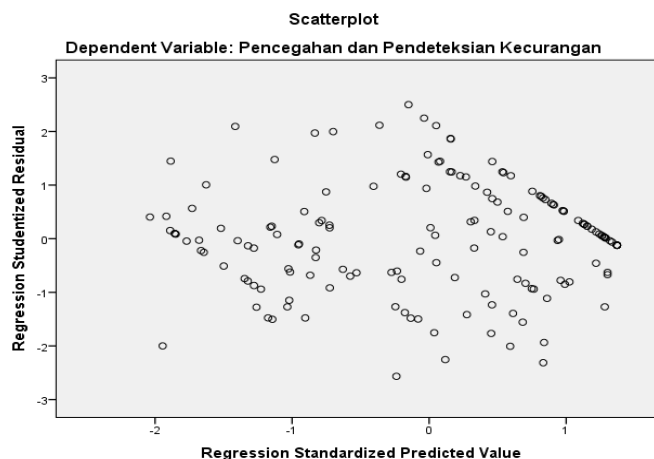
Figure 1. Scatterplot Heterokedastisitas

In Figure 1 Scatter Plot above, it can be seen that the points do not form a pattern and are spread randomly above or below the number 0 on the Y axis, this shows that heteroscedasticity does not occur in the regression model.

C. Multiple Linear Regression Test Results

The next analysis carried out by the researcher was multiple linear regression analysis. According to Pardede and Manurung (2014) stated that in multiple regression it is used when the number of independent variables is at least 2 variables which aims to determine the linear relationship between two or more independent variables (X1, X2,....Xn) and the dependent variable (Y). After passing the prerequisite test stage, the researcher interpreted the results of multiple linear regression obtained from the equation model formulated below:

PPK = α or β0 + β1 KOMP + β2 IND + β3 PGLK + β4 SKEPRO + β5 KECSPI+ Ɛ

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Table 6. Multiple Linear Regression Results

Coefficients^a

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.023	1.489		-.687	.493
	Competence	.167	.049	.212	3.432	.001
	Independence	.017	.047	.023	.363	.717
	Work experience	.213	.062	.217	3.424	.001
	Professional Skepticism	.126	.036	.262	3.467	.001
	Spiritual Intelligence	.187	.038	.294	4.976	.000

a. Dependent Variable: Frau prevention and detection

Based on table 4.15 above, the spss output results from the regression test form the following equation:

PPK = -1.023 + 0.167KOMP + 0.17IND + 0.213PGLK + 0.126SKEPRO + 0.187KECSPI

This regression equation means that the value of the PPK (fraud prevention and detection) variable is influenced by the value of the KOMP, IND, PGLK, SKEPRO and KECSPI variables.

D. Hypothesis Test Results

A hypothesis is a temporary answer to a research problem formulation that has been posed in the form of a question (Sugiyono, 2019).

1. Partial Influence Signification Test (T Test)

This T test is carried out by comparing the calculated t-value with the t-table and looking at the significance column for each independent variable which can be seen in table 7 below:

Table7. Partial T Test Results

Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,023	1,489		-.687	,493
	Competence	,167	,049	,212	3,432	,001
	Independence	.017	,047	.023	,363	,717
	Work experience	,213	,062	,217	3,424	,001
	Professional Skepticism	.126	,036	,262	3,467	,001
	Spiritual Intelligence	,187	,038	,294	4,976	,000

a. Dependent Variable: Fraud Prevention and Detection

Source: Data processed by SPSS, 2024.

Based on table 7 by observing the rows in columns t and sig. can be explained as follows: the results of data processing show that the t-calculated value of the competency variable is greater than the t-table (α=5%/2, df=nk) namely 3.432 > 1.97549 and the significance value (sig.) is 0.001 < 0 .05, then H0 is rejected and Ha is accepted, so that competence partially has a positive effect on preventing and detecting fraud. Thus the first hypothesis (H1) is accepted. Furthermore, the independence variable does not have a positive and significant effect on prevention and detection at PTNs in Indonesia. This can be seen from the results of data processing that the t-calculated value of the independent variable is smaller than the t-table (α=5%/2, df=nk) namely 0.363 < 1.97549 and the significance value (sig.) is 0.717 > 0, 05, then H0 is accepted and Ha is rejected, so partial independence has no positive effect on fraud prevention and detection. Thus the second hypothesis is rejected. Then, the results of data processing show that the t-calculated value of the work experience variable is greater than the t-table (α=5%/2, df=nk) namely 3.424 < 1.97549 and the significance value (sig.) is 0.001 < 0.05 , then H0 is rejected and Ha is accepted, so that work experience partially has a positive effect on preventing and detecting fraud. Thus the third hypothesis is accepted. The professional skepticism variable

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has a positive and significant effect on prevention and detection at PTNs in Indonesia. This can be seen from the results of data processing that the t-calculated value of the professional skepticism variable is greater than the t-table (α=5%/2, df=nk) namely 3.467 < 1.97549 and the significance value (sig.) is 0.001 < 0 .05, then H0 is rejected and Ha is accepted, so that professional skepticism partially has a positive effect on fraud prevention and detection. Thus the fourth hypothesis is accepted. Finally, the results of data processing show that the t-calculated value of the spiritual intelligence variable is greater than the t-table (α=5%/2, df=nk) namely 4.976 < 1.97549 and the significance value (sig.) is 0.000 < 0.05 , then H0 is rejected and Ha is accepted, so that spiritual intelligence partially has a positive effect on preventing and detecting fraud. Thus the fifth hypothesis is accepted.

2. Simultaneous Significance Test (F Test)

Based on the F-table distribution list for probability 0.05 with df1 ordf for numerator (N1)=6-1=5, df2 ordf for denominator (N2)=160-5=155 shows F-table = (5;155) = 2.27. The following is a table of data processing results using SPSS for the F test as the basis for F-calculation and significance level:

Table 8. F Test Results

ANOVAa

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2501,579	5	500,316	83,263	,000b
	Residual	925,361	154	6,009		
	Total	3426.940	159			

a. Dependent Variable: Fraud Prevention and Detection

b. Predictors: (Constant), Spiritual Intelligence, Competence, Work Experience, Independence, Professional Skepticism

Based on the test results in the table above, it can be seen that the Fcount value is 83.263 with the Ftable value being 2.27 so that the Fcount > Ftable value or 83.263 > 2.27, and the significance level is 0.000 < 0.05, so H0 is rejected and Ha is accepted, it can be concluded that The variables of competence, independence, work experience, professional skepticism, spiritual intelligence simultaneously have a significant effect on preventing and detecting fraud at PTNs in Indonesia.

3. Correlation Coefficient Test (R)

The correlation coefficient is a value that shows whether or not the linear relationship between two variables is strong (Sugiyono, 2018). The following is a table of data processing results with SPSS for testing the correlation coefficient (R):

Table 9. Correlation Coefficient Test Results (R)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.854a	,730	,721	2.451293

a. Predictors: (Constant), Spiritual Intelligence, Competence, Work Experience, Independence, Professional Skepticism

Table 9 above shows that the correlation coefficient (R) of 0.854 is in the coefficient interval 0.80 – 0.999, which means that the relationship or correlation between the independent variable and the dependent variable is very strong with a value close to one (1), so it can be concluded that the level of relationship between competence , independence, work experience, professional skepticism, and spiritual intelligence on fraud prevention and detection have a very strong linear relationship of 0.854 or 85.4% while the remaining 14.6% is influenced by other factors outside this research such as time pressure or professional ethics.

V. DISCUSSION

The findings of hypothesis 1 prove the proposed hypothesis, namely that the competence of SPI personnel has a positive effect on the prevention and detection of fraud. This is based on a partial test (t test) that the t-count value is greater than the t-table value of 3.432 > 1.97549 and the significance value (sig.) of 0.001 is smaller than 0.05, so hypothesis (H1) is accepted. This hypothesis is also supported by the respondents' answers as SPI personnel are equipped with knowledge in the field of auditing

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through functional training, training, technical guidance, workshops and have special skills with professional certification obtained from BPK, BPKP or other auditor certification institutions as the basis for their respective competencies. each SPI personnel at PTN Indonesia. The results of this research are in line with previous research conducted by Hamilah et al. (2022) which proves that the competency variable has a positive and significant effect on fraud detection. Apart from that, according to Natalia and Yenni Latrini, (2021) who state that competency is used as a measure of the knowledge possessed by auditors and knowledge is often measured from education. This finding is supported by attribution theory developed by Heider (1958) which states that a person's behavior is determined by internal factors (dispositional attribution) and external factors (situational attribution). One of the factors in attribution theory is internal factors which emphasize a person's individual behavior which is formed from a person's personal control. As SPI personnel who carry out duties as an auditor or supervisory team in the work environment, they are required to have special abilities or skills related to audit knowledge obtained through their efforts to participate in competency development.

The findings of hypothesis 2 prove that the SPI personnel independence variable does not have a positive influence on the prevention and detection of fraud. This is based on the partial test (t test) that the calculated t-value is smaller than the t-table value of 0.363 <1.97549 and the significance value (sig .) of 0.717 is greater than 0.05, so hypothesis (H1) is rejected. This indicates that SPI personnel are still weak in maintaining their independence as auditors. Even though independence contributes positively to the prevention and detection of fraud, SPI personnel are seen as lacking in maintaining independence because the organization's position is under the leadership of higher education institutions. If fraud is discovered, SPI personnel must first report and coordinate with higher education leaders, so that there are indications of elimination of audit findings. This finding is in line with the results of research by Lannai (2021) which shows that the independence variable hypothesis is rejected, meaning that the independence of internal auditors has not been able to increase their ability to detect fraud. According to Agustina et al., (2021) stated that the independence of internal auditors cannot directly influence fraud detection because they are not given the authority to make decisions and there is still leadership intervention. The results of the research show that external factors strongly influence the level of independence of SPI personnel when carrying out audit tasks in connection with fraud prevention and detection measures, as well as their professional level as an auditor tends to decrease when faced with conflicts of interest or pressure from other parties in the name of maintaining their good name institution.

The findings of hypothesis 3 prove the proposed hypothesis, namely that the work experience of SPI personnel has a positive effect on the prevention and detection of fraud. This is based on a partial test (t test) that the t-count value is greater than the t-table value of 3.432 > 1.97549 and the significance value (sig.) of 0.001 is smaller than 0.05, so hypothesis (H1) is accepted. This hypothesis is also supported by data on the characteristics of respondents according to the length of time they have worked at SPI at each university. It is known that SPI personnel have worked the longest for a period of >1-3 years and 7-10 years, this shows that SPI personnel have served in the first period. and two or more periods in the SPI organization. The length of work period will shape a person's experience, especially as a supervisory team. The period of work of a person serving at SPI will provide knowledge in the field of auditing, work skills in preparing audit results reports and the possibility of having work experience in disclosing acts of fraud in the work environment. The findings of this research are in line with research conducted by Shofia (2019) stating that experience has a positive effect on the auditor's ability to detect fraud. The more hours an auditor has in auditing, the more honed their ability to detect fraud will be. In this research, attribution theory explains that a person's performance ability can be influenced by dispositional factors and situational factors. Experience in audit assignments can be formed from personal perceptions and from different situations or environments in the work challenges of Maryani and Ilyas (2019).

The findings of hypothesis 4 prove the proposed hypothesis, namely that the professional skepticism of SPI personnel has a positive effect on the prevention and detection of fraud. This is based on the partial test (t test) that the t-count value is greater than the t-table value of 3.467 > 1.97549 and the significance value (sig.) of 0.001 is smaller than 0.05, so hypothesis (H1) is accepted. SPI personnel have an attitude that always questions and critically evaluates audit evidence, so that the higher the application of professional skepticism, the more information will be collected that leads to findings of fraud. The results of this research are in line with the results of previous research conducted by Wahidahwati and Asyik (2022) which found that professional skepticism had a positive effect on fraud detection. Symptoms of impending fraud can be revealed by an attitude of professional skepticism carried out in testing audit evidence. In the context of the relationship with attribution theory, professional skepticism is an influencing factor that originates from within SPI personnel, including a mindset that always asks questions, always seeks information as knowledge, has self-confidence, interpersonal understanding, determination, and delays in decision making or unhurried attitude.

The findings of hypothesis 5 prove the proposed hypothesis, namely that the spiritual intelligence of SPI personnel has a positive effect on the prevention and detection of fraud. This is based on a partial test (t test) that the t-count value is greater than

the t-table value of 4.976 > 1.97549 and the significance value (sig.) of 0.000 is smaller than 0.05, so hypothesis (H1) is accepted. In carrying out the mandate of work as a supervisory team, spiritual intelligence is needed so that the work is more meaningful because of the feeling of connection between oneself and others. Spiritual intelligence controls the behavior of SPI personnel so that they are more ethical in their work to comply with rules and norms in accordance with their underlying spiritual beliefs. The results of this research are consistent with previous research researched by Alrasyid, Rahmawati, and Hamid (2021) showing that spiritual intelligence has a positive and significant effect on detecting fraud. Internal factors or dispositional attributions that underlie the spiritual intelligence ability of SPI personnel to be more moral and ethical and apply the rules to what is said in their hearts. All SPI personnel are expected to have spiritual intelligence which is actualized in the form of integrity and concern in preventing and detecting fraud that occurs in higher education.

VI. CONCLUSION

The variables competency (KOMP), work experience (PGLK), professional skepticism (SKEPRO) and spiritual intelligence (KECSPI) prove to have a positive and significant effect on SPI's personal ability in preventing and detecting fraud with a p value <0.05, meaning the higher the competency. , work experience, professional skepticism and spiritual intelligence will have an impact on increasing SPI's personal abilities in preventing and detecting fraud at Indonesian PTNs. The independence variable (IND) proves to have no positive and significant effect on fraud prevention and detection with a P value > 0.05. This means that although independence contributes positively to the prevention and detection of fraud, SPI personnel are still seen as lacking in maintaining independence, which indicates that SPI personnel are still weak in maintaining their independent attitude as auditors. These findings are empirically supported by attribution theory which explains that how a person's interpretation of an incident or event causes the formation of a person's behavior, character, attitude or ability is influenced by internal factors (dispositional factors) and external factors (situational factors). . From the conclusions, the researcher provides suggestions for further research, if taking the scope of the internal supervisory unit (SPI), it is hoped that it can increase the population of PTNs in Indonesia under the auspices of the Ministry of Education, Culture, Research, Technology and Higher Education, not only in the State University category but also state polytechnics and academies. In mapping the sample, you should seek information first from the target audience directly, not just from information on the institution's website or portal because there are inaccuracies in the data that have not been presented in an updated or up-to-date manner.

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