THE EFFECT OF TECHNOLOGICAL DEVELOPMENT, COMPLIANCE, ETHICAL JUDGMENT, AND WORKING EXPERIENCE TO AUDITOR CAPABILITY IN DETECTING FRAUD IN THE ERA OF DIGITAL TRANSFORMATION

Arranged by:

Pierre Arthur

201525273

INTERNATIONAL UNDERGRADUATE PROGRAM

IN BUSINESS ACCOUNTING

FACULTY OF BUSINESS AND ECONOMICS

ATMA JAYA UNIVERSITY YOGYAKARTA

2024

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Thesis

To Fulfil the Requirements for a Bachelor's Degree (S1)

In the Accounting Study Program

Faculty of Business and Economics, Atma Jaya University Yogyakarta

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ADVISOR APPROVAL SHEET

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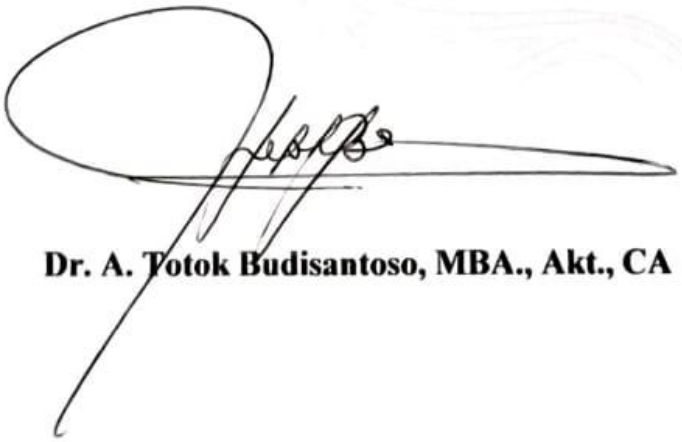

Dr. A. Totok Budisantoso, MBA., Akt., CA **June 13, 2024**

Thesis

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STATEMENT LETTER

I, the undersigned, hereby declare that the thesis entitled:

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is entirely my own work. Statements, ideas, and quotations, both direct and indirect, sourced from the writings or ideas of others are properly cited in footnotes and the bibliography of this thesis. If it is later proven that I have plagiarized any part or the entirety of this thesis, then the degree and diploma that I have obtained shall be declared null and void, and I will return them to Atma Jaya University Yogyakarta.

Yogyakarta, June 13, 2024

Pierre Arthur

FOREWORD

Abundant praises and gratitude to the One Almighty God for all the blessings bestowed and guidance provided, enabling me to successfully complete this thesis entitled " The Effect of Technological Development, Compliance, Ethical Judgment, and Working Experience to Auditor Capability in Detecting Fraud in The Era of Digital Transformation " This thesis is submitted as one of the prerequisites to obtain a bachelor's degree (S1) in the Accounting program at the Faculty of Business and Economics, Atma Jaya University Yogyakarta.

It cannot be denied that the author is aware that the process of completing this thesis was not easy. Therefore, I would like to express my gratitude to those who have supported and been involved so that I could complete this thesis. Hence, I would like to extend my heartfelt gratitude to:

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The Effect of Technological Development, Compliance, Ethical Judgment, and Working Experience to Auditor Capability in Detecting Fraud in The Era of Digital Transformation

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Abstract

In the era of digital transformation, the landscape of fraud has evolved, presenting new challenges and opportunities for auditors. This study aims to provide whether or not there is an effect of technological development, compliance, ethical judgment, and working experience on the auditor capability to detect fraud. In this research, the data type used is primary data in the form of a questionnaire conducted by distributing questionnaires to auditors around Jakarta, Surabaya, and Yogyakarta Public Accounting Firm. The research questionnaire is based on a commonly used model, the Likert scale. 112 samples were obtained and processed using SPSS version 27. At the end of the process 62 samples need to be removed in order to get the most accurate and relevant data, resulting in only 44 data samples left. The research results showed that Ethical judgment had a positive significant effect on auditor's capability to detect fraud, working experience had negative significant effect on auditor's capability to detect fraud, while technological development and compliance had no effect on auditor's capability to detect fraud.

Keywords: *Capability to Detect Fraud, Technological development, compliance, Ethical Judgment, Working Experience.*