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# Do red flags and auditor competence enhance fraud detection capability? Evidence on the moderating role of professional skepticism

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## Abstract

This study aims to examine the effects of red flags and auditor competence on auditors' fraud detection capability, with professional skepticism serving as a moderating variable. The inability of general financial statement audits to fully detect fraud, due to their reliance on sampling and internal control systems, highlights the need for investigative audit approaches specifically designed to uncover fraudulent activities. Previous studies have reported inconsistent findings regarding the roles of red flags, auditor competence, and professional skepticism in fraud detection. The population of this study comprised Certified Financial Investigator (CFI) auditors working in Public Accounting Firms (PAFs) in Bali and Jakarta, Indonesia. Data were collected through questionnaires using a total sampling technique, resulting in 129 valid responses. Data analysis was performed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0. The findings indicate that both red flags and auditor competence positively affect auditors' fraud detection capability. Furthermore, professional skepticism significantly strengthens the relationships between red flags, auditor competence, and fraud detection capability. These findings suggest that competent and professionally skeptical auditors are more effective in identifying indications of fraud. This study contributes theoretically by extending attribution theory in the auditing context and practically by providing recommendations for Public Accounting Firms to enhance auditors' competencies and professional skepticism through continuous training and investigative certification programs.

**Keywords:** Fraud Detection Capability; Red Flags; Auditor Competence; Professional Skepticism

## 1. Introduction

Financial statements constitute an essential source of information for stakeholders in assessing an entity's financial condition and performance. To ensure the reliability and fairness of financial reporting, financial statements are prepared in accordance with applicable accounting standards and examined by independent auditors based on professional auditing standards (IAI, 2025; IAPI, 2025). Auditors are responsible for evaluating material misstatements and providing reasonable assurance that financial statements are free from material misstatement, whether caused by error or fraud (Adiwibowo and Nurmala, 2023; Prasetya et al., 2023). However, due to the inherent limitations of general audits, including sampling techniques and reliance on internal control systems, auditors cannot provide absolute assurance regarding the absence of fraud (Arens, 2017; IAPI, 2025; Mulyadi, 2022).

The limitations of general audits have widened the expectation gap between financial statement users and auditors' actual ability to detect fraud, thereby increasing the importance of investigative audits specifically designed to uncover fraudulent activities (Agoes, 2017; Suryani and Syahrudin, 2025). Fraud itself is generally driven by pressure, opportunity, and rationalization, and manifests in various forms, including corruption, asset misappropriation, and

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financial statement fraud (Waromi et al., 2025; Salsabila and Permatasari, 2023). The increasing complexity of fraud schemes in both public and private sectors requires auditors to possess adequate competencies and investigative capabilities to identify early indications of fraud effectively (Marquart and Alan Thompson, 2024; Manik et al., 2025).

According to Attribution Theory, individual behavior is influenced by both internal and external factors (Heider, 1958; Walgito, 2002). In the auditing context, auditor competence represents an important internal factor affecting fraud detection capability, as competent auditors possess sufficient knowledge, skills, and experience to identify irregularities and evaluate audit evidence effectively (Kusdianti and Pramudyastuti, 2023; Dadang Sukma and Ratna Wardhani, 2025). Previous studies generally reported a positive relationship between competence and fraud detection capability (Prasetya et al., 2023; Riadi et al., 2025). Nevertheless, inconsistent findings remain, as Rafnes and Primasari (2020) found no significant relationship between auditor competence and fraud detection capability.

From an external perspective, red flags serve as early warning signals indicating potential irregularities and fraudulent activities within organizations (Alby and Lestari, 2025). Auditors' ability to recognize and interpret red flags enables them to focus audit procedures on high-risk areas and improve fraud detection effectiveness (Achmad and Galid, 2022; Narayana, 2020). However, empirical evidence remains inconclusive, as Susilawati et al. (2022) documented a negative relationship between red flags and auditors' fraud detection capability. These inconsistencies indicate the need for further investigation regarding the role of red flags in fraud detection.

Professional skepticism is also considered a crucial factor in fraud detection because it encourages auditors to critically assess audit evidence and remain alert to potential misstatements and fraud indications (Susilawati et al., 2022). Prior studies suggest that professional skepticism strengthens the relationship between auditor competence and fraud detection capability (Herdiansyah et al., 2018). Nevertheless, Rahayu and Gudono (2015) reported contradictory findings, suggesting that differences in auditors' experience and contextual conditions may influence the effectiveness of professional skepticism.

Several fraud cases in Indonesia, including the financial statement manipulation of PT Tiga Pilar Sejahtera Food Tbk and deficiencies in investigative audits related to Yayasan Dhyana Pura Bali, highlight the importance of competent and professionally skeptical auditors in detecting fraud effectively (Nusa Bali, 2024; Janah et al., 2025). These cases demonstrate that auditors' inability to identify fraud may result not only from limited technical competence but also from inadequate interpretation of red flags and insufficient professional skepticism.

Despite extensive research on fraud detection, empirical findings regarding the effects of red flags, auditor competence, and professional skepticism remain inconsistent. Furthermore, previous studies predominantly focused on government auditors or general public accountants (Riadi et al., 2025; Mukoffi et al., 2024; Prasetya et al., 2023). Therefore, this study examines the effects of red flags and auditor competence on fraud detection capability, with professional skepticism serving as a moderating variable. This study contributes to the literature by focusing on Certified Financial Investigator (CFI) auditors working in Public Accounting Firms, who possess specialized competencies in investigative auditing and fraud examination.

## 2. Literature Review and Hypothesis Development

Attribution Theory posits that individual behavior is influenced by both internal and external factors (Heider, 1958). In the auditing context, red flags represent external cues that assist auditors in identifying potential irregularities and fraudulent activities (Narayana and Ariyanto, 2020). Red flags function as early warning signals that enable auditors to focus audit procedures on high-risk areas and conduct further investigations when indications of fraud arise (Achmad and Galid, 2022). Previous studies consistently reported that auditors who are more sensitive to red flags demonstrate stronger fraud detection capability (Achmad and Galid, 2022; Narayana and Ariyanto, 2020; Gunawan et al., 2022). Auditors who effectively recognize and interpret red flags are more likely to identify abnormal transactions, suspicious patterns, and fraud schemes, thereby improving the effectiveness of fraud detection. Therefore, the following hypothesis is proposed:

H1: Red flags positively affect auditors' fraud detection capability.

Attribution Theory suggests that internal factors significantly influence auditors' behavior and performance, including their ability to detect fraud (Prasetya et al., 2023). Auditor competence, which encompasses knowledge, technical skills, and professional attitudes, plays a crucial role in enabling auditors to analyze audit evidence, evaluate organizational behavior, and identify fraud indications effectively (Gunawan et al., 2022; Sulistyawati, 2024). Empirical studies have consistently documented a positive relationship between auditor competence and fraud detection capability (Noch et al., 2022; Gunawan et al., 2022; Prasetya et al., 2023; Riadi et al., 2025). Competent auditors tend to possess stronger analytical skills, critical thinking abilities, and professional judgment, allowing them to identify complex fraud schemes more accurately. Accordingly, the following hypothesis is proposed:

H2: Auditor competence positively affects auditors' fraud detection capability.

Attribution Theory argues that individuals interpret events based on internal and external causes, which subsequently influence their decision-making processes (Janssen, 2020). Professional skepticism is characterized by a questioning mindset and a critical assessment of audit evidence, enabling auditors to respond appropriately to indications of fraud. Prior studies suggest that professional skepticism strengthens the effectiveness of red flags in detecting fraud because skeptical auditors tend to investigate suspicious conditions more thoroughly rather than accepting explanations at face value (Edy et al., 2021; Janssen et al., 2020; Achmad and Galid, 2022). Auditors with higher levels of professional skepticism are more likely to critically evaluate anomalies and pursue additional evidence, thereby increasing the likelihood of uncovering fraudulent activities. Therefore, the following hypothesis is proposed:

H3: Professional skepticism strengthens the positive effect of red flags on auditors' fraud detection capability.

Attribution Theory further explains that auditors' judgments are influenced by internal attributes, such as competence, as well as situational factors affecting professional behavior (Janssen, 2020). Although auditor competence provides the technical foundation for detecting fraud, its effectiveness may depend on the extent to which auditors apply professional skepticism during the audit process (Edy et al., 2021). Previous studies have demonstrated that professional skepticism enhances the relationship between auditor competence and fraud detection capability by encouraging auditors to critically evaluate evidence and avoid premature conclusions (Noch et al., 2022; Edy et al., 2021). Competent auditors who possess high levels of professional skepticism are expected to conduct more rigorous audit procedures and perform deeper analyses, thereby increasing their ability to detect fraud. Accordingly, the following hypothesis is proposed:

H4: Professional skepticism strengthens the positive effect of auditor competence on auditors' fraud detection capability.

## 3. Methods

This study employed a quantitative research approach to examine the effects of red flags and auditor competence on auditors' fraud detection capability, with professional skepticism serving as a moderating variable. The population consisted of Certified Financial Investigator (CFI) auditors working in Public Accounting Firms (PAFs) located in Bali and the Special Capital Region of Jakarta, Indonesia. Given the relatively limited population size, this study applied a total sampling technique, resulting in 129 auditors as research respondents. Primary data were collected through a structured questionnaire distributed directly and electronically to respondents. The questionnaire utilized a five-point Likert scale ranging from 1 (strongly disagree) to 5 (strongly agree). Fraud detection capability was measured based on auditors' ability to identify, analyze, and evaluate indications of fraud. Red flags were measured by auditors' ability to recognize early warning signs of fraud, while auditor competence was assessed through indicators of knowledge, technical skills, and professional experience. Professional skepticism was measured through auditors' questioning mindset, critical assessment of audit evidence, and alertness toward potential misstatements. Data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0 software. The analysis consisted of evaluating the measurement model (outer model), including convergent validity, discriminant validity, and reliability tests, followed by evaluating the structural model (inner model) through coefficient of determination ($R^2$), predictive relevance ($Q^2$), effect size ($f^2$), and hypothesis testing using the bootstrapping procedure.

## 4. Result and Discussion

### 4.1. Measurement Model Evaluation

The measurement model was evaluated through convergent validity, discriminant validity, and construct reliability assessments. Convergent validity was assessed using outer loading values, where indicators are considered valid when the loading values exceed 0.70 (Ghozali, 2021).

**Table 1** Convergent Validity Results

| Indicators | Red Flags | Auditor Competence | Fraud Detection Capability | Professional Skepticism |
|---|---|---|---|---|
| X1.1 | 0.920 | | | |
| X1.2 | 0.888 | | | |
| X1.3 | 0.864 | | | |
| X1.4 | 0.832 | | | |
| X1.5 | 0.843 | | | |
| X1.6 | 0.935 | | | |
| X1.7 | 0.935 | | | |
| X1.8 | 0.853 | | | |
| X1.9 | 0.927 | | | |
| X1.10 | 0.921 | | | |
| X2.1 | | 0.925 | | |
| X2.2 | | 0.889 | | |
| X2.3 | | 0.843 | | |
| X2.4 | | 0.875 | | |
| X2.5 | | 0.853 | | |
| X2.6 | | 0.895 | | |
| X2.7 | | 0.869 | | |
| Y1 | | | 0.816 | |
| Y2 | | | 0.863 | |
| Y3 | | | 0.826 | |
| Y4 | | | 0.807 | |
| Y5 | | | 0.804 | |
| Y6 | | | 0.879 | |
| Y7 | | | 0.893 | |
| Y8 | | | 0.887 | |
| Z1 | | | | 0.970 |
| Z2 | | | | 0.919 |
| Z3 | | | | 0.908 |
| Z4 | | | | 0.954 |
| Z5 | | | | 0.811 |
| Z6 | | | | 0.911 |

Primary Data, 2026

Table 1 shows that all indicators exhibit outer loading values exceeding 0.70, indicating satisfactory convergent validity. Therefore, all indicators were retained for further analysis.

Discriminant validity was evaluated using the Heterotrait-Monotrait ratio (HTMT). Values below 0.90 indicate adequate discriminant validity.

**Table 2** Heterotrait-Monotrait Ratio (HTMT)

| Variables | Fraud Detection Capability | Auditor Competence | Red Flags | Professional Skepticism |
|---|---|---|---|---|
| Fraud Detection Capability | | | | |
| Auditor Competence | 0.527 | | | |
| Red Flags | 0.546 | 0.625 | | |
| Professional Skepticism | 0.291 | 0.601 | 0.482 | |

Primary Data, 2026

All HTMT values are below 0.90, confirming that the constructs possess adequate discriminant validity.

Construct reliability was assessed through Cronbach's Alpha and Composite Reliability.

**Table 3** Reliability and Validity Assessment

| Variables | Cronbach's Alpha | rho_A | Composite Reliability | AVE |
|---|---|---|---|---|
| Red Flags | 0.944 | 0.945 | 0.953 | 0.718 |
| Auditor Competence | 0.951 | 0.960 | 0.960 | 0.772 |
| Fraud Detection Capability | 0.971 | 0.974 | 0.975 | 0.795 |
| Professional Skepticism | 0.961 | 0.993 | 0.968 | 0.835 |

Primary Data, 2026

The results demonstrate that all constructs satisfy the reliability criteria, with Cronbach's Alpha and Composite Reliability values exceeding 0.70 and AVE values above 0.50.

### 4.2. Structural Model Evaluation

The structural model was assessed using the coefficient of determination ($R^2$) and predictive relevance ($Q^2$).

**Table 4** Coefficient of Determination ($R^2$)

| Endogenous Variable | $R^2$ |
|---|---|
| Fraud Detection Capability | 0.516 |

Primary Data, 2026

The $R^2$ value of 0.516 indicates that red flags, auditor competence, professional skepticism, and their interaction effects explain 51.6% of the variance in fraud detection capability. According to Ghozali (2021), this value indicates a moderate explanatory power.

Furthermore, the predictive relevance value ($Q^2$) was calculated as follows:

- $Q^2 = 1 - (1 - R^2)$
- $Q^2 = 1 - (1 - 0.516)$
- $Q^2 = 0.516$

Since the $Q^2$ value is greater than zero, the model possesses adequate predictive relevance.

### 4.3. Hypothesis Testing and Discussion

**Table 5** Hypothesis Testing Results

| Hypothesized Relationship | Original Sample | Sample Mean | Standard Deviation | T Statistics | P Values |
|---|---|---|---|---|---|
| Red Flags → Fraud Detection Capability | 0.306 | 0.297 | 0.094 | 3.240 | 0.001 |
| Auditor Competence → Fraud Detection Capability | 0.355 | 0.345 | 0.094 | 3.775 | 0.000 |
| Professional Skepticism × Red Flags → Fraud Detection Capability | 0.283 | 0.292 | 0.086 | 3.281 | 0.001 |
| Professional Skepticism × Auditor Competence → Fraud Detection Capability | 0.304 | 0.296 | 0.111 | 2.728 | 0.006 |

Primary Data, 2026

### 4.4. Red Flags and Fraud Detection Capability

The findings indicate that red flags positively and significantly affect fraud detection capability ($\beta = 0.306$; $t = 3.240$; $p = 0.001$), supporting H1. This result suggests that auditors who are more sensitive to fraud indicators are more capable of identifying fraudulent activities. Red flags serve as early warning signals that direct auditors toward suspicious transactions and high-risk areas requiring further investigation. The findings support Attribution Theory, which argues that external cues influence individual judgment and behavior (Heider, 1958). This result is consistent with Achmad and Galid (2022), Narayana and Ariyanto (2020), and Gunawan et al. (2022), who documented that red flags significantly enhance fraud detection effectiveness.

### 4.5. Auditor Competence and Fraud Detection Capability

The results reveal that auditor competence has a positive and significant effect on fraud detection capability ($\beta = 0.355$; $t = 3.775$; $p < 0.001$), thus supporting H2. Competent auditors possess superior knowledge, analytical abilities, and professional judgment, enabling them to identify fraud indications more effectively. Attribution Theory suggests that internal attributes, such as competence, strongly influence individual performance (Prasetya et al., 2023). The findings are consistent with Noch et al. (2022), Gunawan et al. (2022), Prasetya et al. (2023), and Riadi et al. (2025), all of which reported that auditor competence significantly improves fraud detection capability.

### 4.6. The Moderating Role of Professional Skepticism in the Relationship between Red Flags and Fraud Detection Capability

Professional skepticism significantly strengthens the relationship between red flags and fraud detection capability ($\beta = 0.283$; $t = 3.281$; $p = 0.001$), supporting H3. The positive interaction coefficient indicates that auditors with higher levels of professional skepticism are more effective in interpreting and investigating fraud indicators. Furthermore, professional skepticism exhibits a quasi-moderating role because it exerts both direct and interaction effects on fraud detection capability. These findings support Attribution Theory by demonstrating that auditors' internal dispositions influence how external fraud indicators are interpreted. The findings corroborate studies by Edy et al. (2021), Janssen et al. (2020), and Achmad and Galid (2022).

### 4.7. The Moderating Role of Professional Skepticism in the Relationship between Auditor Competence and Fraud Detection Capability

The findings further demonstrate that professional skepticism significantly strengthens the positive relationship between auditor competence and fraud detection capability ($\beta = 0.304$; $t = 2.728$; $p = 0.006$), thereby supporting H4. This result implies that technical competence alone is insufficient for maximizing fraud detection effectiveness. Auditors possessing high competence and strong professional skepticism tend to critically evaluate evidence, conduct deeper analyses, and perform additional audit procedures when necessary. Professional skepticism therefore acts as a catalyst that enhances the effectiveness of auditor competence in detecting fraud. These findings support Attribution Theory and are consistent with studies conducted by Noch et al. (2022) and Edy et al. (2021).

## 5. Conclusion

This study examined the effects of red flags and auditor competence on auditors' fraud detection capability, with professional skepticism serving as a moderating variable. The findings demonstrate that both red flags and auditor competence positively and significantly influence auditors' fraud detection capability. These results indicate that auditors who are capable of recognizing fraud indicators and possess adequate knowledge, technical skills, and professional experience are more effective in identifying fraudulent activities. Furthermore, professional skepticism significantly strengthens the relationships between red flags, auditor competence, and fraud detection capability. The findings suggest that professional skepticism not only directly enhances fraud detection capability but also amplifies the effectiveness of auditors' competencies and their sensitivity to fraud indicators. Theoretically, this study extends Attribution Theory by confirming that both external factors (red flags) and internal factors (auditor competence and professional skepticism) jointly shape auditors' fraud detection capability. Overall, the study highlights the importance of integrating technical competence, sensitivity to fraud indicators, and professional skepticism to improve the effectiveness of investigative audits.

### *Managerial Implications*

The findings of this study imply that Public Accounting Firms (PAFs) should continuously strengthen auditors' competencies through professional training, continuing education programs, and investigative certifications, particularly Certified Financial Investigator (CFI) certification. In addition, firms should enhance auditors' ability to identify and interpret red flags by incorporating fraud case simulations and investigative audit practices into training programs. Since professional skepticism significantly strengthens auditors' fraud detection capability, PAFs are also encouraged to foster a skeptical mindset through ethics training, mentoring programs, and rigorous supervision during audit engagements. These initiatives are expected to improve audit quality and increase auditors' effectiveness in detecting fraudulent activities.

## Compliance with ethical standards

### *Disclosure of conflict of interest*

No conflict of interest to be disclosed.

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