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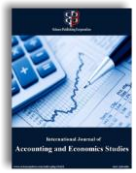

The Function of Intrinsic Motivation in Driving Self-Efficacy for Fraud Detection

Anak Agung Bagus Amlayasa [1] *, I Gusti Ngurah Sanjaya [1], Imang Dapit Pamungkas [2], Ade Komaludin [3], Dio Caisar Darma [3]

[1] Faculty of Economics and Business, Universitas Warmadewa, Denpasar, Bali 80234, Indonesia
[2] Faculty of Economics and Business, Universitas Dian Nuswantoro, Semarang, Central Java 50131, Indonesia
[3] Faculty of Economics and Business, Universitas Siliwangi, Tasikmalaya, West Java 46115, Indonesia
**Corresponding author E-mail: amlayasa@warmadewa.ac.id*

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Abstract

Fraud detection in audit practice faces significant challenges because the implementation of auditor duties can be influenced by psychological aspects such as self-efficacy and intrinsic motivation. This research aims to examine how self-efficacy affects an auditor's ability to detect fraud and the role of intrinsic motivation as a mediator in this relationship. A survey method was employed using a questionnaire distributed via Google Forms. The sample consisted of 104 auditors from various Public Accounting Firms (KAP) in Indonesia. Purposive sampling was employed, involving 104 auditors with relevant qualifications and experience who were deliberately selected to enhance the credibility of the data collected, as they were deemed most capable of providing information pertinent to the study's focus. Empirical findings reveal that self-efficacy significantly influences intrinsic motivation; however, self-efficacy alone has an insignificant direct impact on fraud detection. Interestingly, intrinsic motivation has a significant effect on fraud detection. Implicitly, self-efficacy influences fraud detection indirectly through intrinsic motivation. The implications of this research underscore the importance of developing training programs that enhance both self-efficacy and intrinsic motivation, enabling auditors to perform their duties more responsibly. Future research should consider expanding the existing literature by integrating psychological perspectives to better understand auditor behavior. Discussions on the upcoming agenda concerning the implementation of other schemes by increasing sample size and expanding the scope of observation—taking into account various regulations and cultural contexts—will enhance practical insights.

Keywords: *Self-Efficacy; Intrinsic Motivation; Fraud; Detection; Auditors' Responsibilities.*

1. Introduction

Fraud within a corporation can erode users' trust in financial reporting. The disclosure of fraud as a corporate scandal by an authorized institution can subsequently lead to a decline in stock prices and increased market volatility, thereby undermining market stability and investor confidence (García-Sánchez et al., 2015; Li et al., 2023; Niu et al., 2019; Qi et al., 2023; Richardson et al., 2022). Auditors bear primary responsibility for detecting fraud, as regulated by International Auditing Standard (ISA) 240. This criterion emphasizes the importance of collaboration between management and auditors to prevent and identify fraudulent activities (Johari et al., 2021).

Auditors play a crucial role in maintaining financial integrity, especially amid the increasing complexity of the business and regulatory environment. They take proactive measures to detect and prevent fraud, thereby contributing to financial stability and credibility. The competence, independence, and experience of auditors are essential for enhancing fraud detection. Additionally, internal audits help identify weaknesses in controls and promote ethical practices, which in turn improve corporate governance and reduce violations (Bari et al., 2024; Lois et al., 2022; Wahidahwati & Asyik, 2022).

The critical role of auditors makes their effectiveness in detecting fraud a key indicator of auditor performance. Kassem (2024) argues that auditors who perceive a greater responsibility for identifying fraudulent information tend to perform better. This sense of responsibility can be influenced by accountability pressures and the nature of the fraud under investigation. External auditors generally have a stronger perception of responsibility for detecting fraud in financial statements than internal auditors. Auditors are expected to detect and report fraud in financial statements; however, not all auditors can fulfill this responsibility. A significant expectation gap exists between what the public expects from auditors and what auditors consider their responsibility, particularly when auditors fail to detect significant fraud. The public often assumes that auditors provide absolute assurance that financial statements are free from fraud, whereas auditors view their role as providers of reasonable assurance, not absolute certainty (Al-Dhubaibi, 2020; DeZoort & Harrison, 2018).

Previous studies have demonstrated that the low effectiveness of fraud detection in producing credible financial statements can be attributed to auditors' lack of confidence in assessing audit evidence as the basis for forming opinions. Self-efficacy, defined as an

individual's confidence in their ability to perform tasks and achieve goals, plays a crucial role in auditors' performance and behavior. Auditors with high self-efficacy tend to perform better in audit-related tasks. Notably, during the COVID-19 pandemic, auditors with high self-efficacy maintained their performance levels. Factors such as virtual audits, physiological and emotional states, and indirect experiences significantly influence self-efficacy. Nevertheless, for complex tasks, high self-efficacy does not always lead to better performance (Ede et al., 2017). Batwah et al. (2023a) also noted that during the COVID-19 pandemic, auditors with high self-efficacy sustained their performance levels. In addition, factors such as virtual audits, physiological and emotional states, and indirect experiences significantly affect self-efficacy (Baatwah et al., 2023b).

A low level of self-confidence can negatively affect an auditor's intrinsic motivation, which in turn may impair their performance. Self-efficacy, combined with the motivation to study and learn in the workplace, significantly enhances the information technology competence of external auditors. This relationship is moderated by organizational culture, highlighting the importance of a supportive work environment (Alsabahi et al., 2021). Self-efficacy positively influences auditors' motivation and effort, thereby improving their performance. Consequently, designing development programs to enhance auditor performance is essential (Iskandar et al., 2012).

This research employs social cognitive theory as its theoretical foundation. The theory provides a comprehensive understanding of how individuals perceive, interpret, and respond to social information, emphasizing the active role of individuals and the complex interactions between cognitive processes and social contexts (Westra, 2022). Self-efficacy is particularly relevant in auditing, as auditors frequently encounter complex situations that require analytical skills and sound decision-making (Amanda et al., 2023; Su et al., 2016).

The existing literature has examined self-efficacy and the role of motivation across various professional contexts, but studies that integrate these concepts within the realm of fraud auditing remain relatively scarce. Many investigations emphasize self-efficacy as an individual factor influencing performance or view positivity primarily as a behavioral driver, while few explore how the interaction between these elements impacts auditors' responsibility in detecting fraud. In an increasingly complex and challenging auditing environment, a comprehensive understanding of this relationship is essential. Fulfilling the auditor's responsibility to detect fraud is an exciting, demanding, and multifaceted task that requires each auditor to possess a strong intrinsic motivation.

The auditor's intrinsic motivation construct is grounded in self-determination theory, which differentiates between autonomous and controlled motivations (Howard et al., 2020). Within the auditing context, intrinsic motivation plays a significant role in shaping auditors' behavior by enhancing their engagement and commitment to tasks. Research indicates that intrinsic motivation can improve the quality of auditors' assessments, especially in complex tasks. Intrinsically motivated auditors tend to process information more deeply and consider a broader range of information, enabling them to better identify biased estimates (Kadous & Zhou, 2019; Vanstraelen, 2019).

Auditor motivation is a complex concept influenced by various intrinsic and extrinsic factors that affect audit behavior and quality. Intrinsic motivation, which arises from internal satisfaction with work, is negatively associated with behaviors that can compromise audit quality, meaning it helps reduce such behaviors and improve audit outcomes. In contrast, extrinsic motivations, such as financial rewards, tend to be positively correlated with behaviors detrimental to audit quality, suggesting they may trigger actions that threaten quality. Therefore, auditor motivation is crucial for maintaining high audit quality and professional conduct. Generally, intrinsic motivation yields better outcomes, while extrinsic motivation can sometimes have adverse effects. In addition, the regulatory environment and workplace dynamics significantly influence auditor motivation and performance (Annelin, 2024; de Freitas Alves & Santos, 2022; Fu et al., 2024; Herda et al., 2022; Kadous & Zhou, 2019; Subhan & Suyanto, 2023; Zainudin et al., 2021).

This study aims to address a gap in the literature by investigating how self-efficacy and intrinsic motivation interact to enhance auditors' effectiveness in detecting fraud. To date, no research has comprehensively examined the role of intrinsic motivation as an explanatory or mediating factor in the relationship between auditors' self-confidence and their performance improvements related to fraud detection responsibilities. The findings of this study are expected to contribute to both theoretical and practical understandings of the factors that support auditor performance, as well as to offer recommendations for professional development in auditing, with a stronger emphasis on improving accountability and integrity.

2. Theoretical Framework and Hypotheses

2.1. Fraud Detection Responsibility

Auditors' responsibility for detecting fraud is a complex and often contentious issue. There is a significant gap between public expectations and auditors' perceptions of their duties. The public often assumes that auditors should detect all instances of fraud, whereas auditors view their role as more limited (Al-Dhubaibi, 2020; Sargiacomo et al., 2024). Professional standards and accountability pressures shape auditors' perceptions of their responsibilities. External auditors tend to feel more accountable for detecting fraud in financial statements, while internal auditors consider themselves responsible for identifying all types of fraud. Auditors who are held accountable report a stronger sense of responsibility for detecting fraud compared to those who are not. Moreover, this heightened sense of responsibility contributes to improved performance in fraud detection procedures. Factors such as affective commitment, normative commitment, and religiosity also positively influence auditors' sense of responsibility (Damayanti & Agustia, 2024; McCormick & Donohue, 2019; Rifai & Mardijuwono, 2020; Soniawan et al., 2024).

2.2. Self-Efficacy and Fraud Detection

Self-efficacy refers to an individual's belief in their ability to perform the behaviors necessary to achieve specific performance goals. It reflects their confidence in managing their motivations, behaviors, and social environment. In the scope of auditing, self-efficacy denotes auditors' confidence in their capacity to effectively detect and investigate fraud. This construct plays a critical role in enhancing auditors' fraud detection abilities and their accountability for findings. As well, self-efficacy influences confidence in technical skills, decision-making, and moral courage, all of which impact audit quality. Empirical evidence indicates that auditors with higher self-efficacy in negotiations tend to make more objective decisions, even when these decisions conflict with client preferences. This suggests that increased negotiation self-efficacy contributes to auditor objectivity (Muhsin et al., 2023). Interventions designed to improve self-efficacy have been shown to increase job satisfaction and commitment while reducing turnover rates among auditors, particularly for new employees (McNatt & Judge, 2008). Self-efficacy is especially crucial for auditors in fraud detection. Proficiency in forensic accounting and Computer-Aided Auditing Techniques (CAATTs) can enhance self-efficacy, thereby improving fraud detection capabilities (Al Natour et al., 2023). Besides, high self-efficacy combined with accountability pressures leads to greater effort and improved audit assessment performance, underscoring the importance of motivational dimensions in auditor performance (Mohd Iskandar et al., 2012).

The authors explicitly identified gaps in the literature that contradict or are inconsistent with the empirical findings mentioned above. For instance, Dewi et al. (2023) assert that positive self-efficacy enhances auditors' ability to detect fraud. Similarly, Ramadhany et al. (2025) conclude that self-efficacy, combined with awareness of red flags, positively influences fraud detection through professional skepticism. Although the paper by Achmawati and Anwar (2022) does not specifically address fraud within the context of professional auditing, focusing instead on academic fraud, its theoretical insights provide a valuable foundation for advancing this field of research. Notably, their findings indicate a negative correlation between self-efficacy and fraudulent behavior. Based on this theoretical review and the study's findings, the following hypotheses are proposed:
First hypothesis (H1): Self-efficacy has a positive effect on fraud detection.

2.3. Self-Efficacy and Intrinsic Motivation

Self-efficacy, defined as an individual's belief in their ability to successfully perform tasks, plays a vital role in shaping the motivation and performance of auditors. This relationship is examined through various dimensions, including technical skills, technology adaptation, interpersonal communication, and the influence of external factors such as hybrid work environments and collective efficacy. Empirical evidence indicates that students with higher self-efficacy are more likely to pursue careers in auditing, driven by confidence in their ability to meet the profession's demands (Hardiningsih et al., 2021; Tetteh et al., 2022). Besides, auditors' self-efficacy significantly influences their intention to adopt new technologies, such as blockchain and auditing software, which is particularly important in Industry 4.0 and the growing reliance on digital tools in auditing (Abu Afifa et al., 2023; Vitali & Giuliani, 2024). Although high self-efficacy improves performance on simple tasks, it does not always translate to performance outcomes in complex tasks (Iskandar & Sanusi, 2011). A potential downside is that high levels can lead to overconfidence, which may affect performance if not properly managed (Moores & Chang, 2009). Slightly outside the scope but still relevant, a manuscript by Tuanhua Lu et al. (2022) reveals that self-efficacy has a positive relationship with demotivation and weaknesses in learning abilities—meaning that high self-efficacy is associated with decreased motivation. Research conducted in China on intrinsic motivation and self-efficacy in innovative teaching scales indicates a negative correlation between self-efficacy and intrinsic motivation (Li et al., 2025). The publication primarily focuses on how these two aspects facilitate innovative learning practices. Based on this theoretical review and research, the following hypothesis is proposed:
Second hypothesis (H2): Self-efficacy has a positive effect on intrinsic motivation.

2.4. Intrinsic Motivation and Fraud Detection

Intrinsic motivation refers to the internal drive to perform a task for the inherent satisfaction derived from the activity itself, rather than for external rewards. Past publications, such as Patall et al. (2008), have demonstrated that auditors' intrinsic motivations—such as professional obligations and a sense of personal control—significantly enhance their perceived responsibility in fraud detection, thereby positively influencing brainstorming performance and detection procedures. Alves et al. (2024), Carey et al. (2024), and Johansson-Berg et al. (2024) found that intrinsically motivated staff auditors were significantly more willing to suggest additional audit procedures than their extrinsically motivated counterparts when motivation was not explicitly mentioned. This suggests that fostering an intrinsic motivational orientation can increase auditors' willingness to address critical audit issues. Furthermore, intrinsic motivation has been found to mediate the relationship between auditor independence and audit quality. Auditors with strong intrinsic motivation tend to perform better, leading to improved fraud detection outcomes (Sanjaya & Amlayasa, 2024). Although not specifically concentrated on professional auditing, a thematically relevant study by Purnamawati (2018) found that self-efficacy positively influences fraud detection through whistleblowing in the banking sector. This literature gap is further highlighted by Naufal and Aisyah (2019), who report that self-efficacy negatively affects academic dishonesty behavior. Referring to this theoretical review and empirical evidence, the following hypothesis is proposed:
Third hypothesis (H3): Intrinsic motivation has a positive effect on fraud detection.

2.5. Self-Efficacy, Intrinsic Motivation, and Fraud Detection

Self-efficacy refers to an auditor's confidence in successfully detecting fraud. High levels of self-efficacy indicate greater confidence in their skills and abilities and serve as an internal drive to complete tasks for personal satisfaction rather than external rewards (Martins-Junior et al., 2011). This fosters intrinsic motivation, whereby auditors who believe in their abilities find satisfaction in maintaining financial integrity, leading to more persistent investigations. Auditors with high self-efficacy are more confident and engaged in their duties, which enhances diligence, problem-solving, proactive investigation, and effectiveness in detecting fraud (Muterera et al., 2024). Empirical evidence suggests that higher self-efficacy is positively associated with auditors' confidence in technical skills and decision-making, acting as a mediator that positively influences audit quality by encouraging a proactive approach to financial supervision (Baatwah et al., 2023; Mitropoulou et al., 2024; Muterera, 2024). Relevant—but not directly matching—findings are discussed from various perspectives. A study by Gavril and Ghiațău (2023) on academic behavior (not auditing) found that intrinsic academic motivation was negatively, though insignificantly, related to self-efficacy, and that self-efficacy did not significantly mediate the relationship between perceptions of academic cheating via the internet. Although closely related, this study does not focus on professional fraud detection. Several other studies examine relationships such as self-efficacy and intrinsic motivation in entrepreneurial intention levels, without any connection to fraud detection (Judijanto et al., 2025; Ridwan et al., 2025). Substantively, the mediating role of intrinsic motivation generally pertains to audit quality rather than fraud detection (Amlayasa et al., 2024). Haris et al. (2022) note that self-efficacy does not moderate the influence of other factors—specifically professional skepticism, reporting violations, and workload—on fraud detection. Based on this theoretical review and research findings, the following hypothesis is proposed:
Fourth hypothesis (H4): Self-efficacy affects fraud detection, which is mediated by the intrinsic motivation.

3. Research Methodology

This study employs a quantitative approach with descriptive and analytical methods to test the link between self-efficacy and intrinsic motivation on auditors' responsibility in detecting fraud. This design enables researchers to identify correlations between variables and gain a deeper understanding of the factors influencing auditor responsibility. Since the total number of auditors is unknown, the sample

was determined using purposive sampling. The researcher selected participants from 19 registered KAP firms in Bali. Although the exact population of auditors is not specified, the researcher distributed 10 questionnaires to each KAP to ensure a diverse range of respondents from each firm. A total of 104 auditors agreed to participate in the study. The purposive sampling method was chosen to gather relevant, high-quality information from auditors with experience and knowledge pertinent to the research topic. This approach allowed the researcher to collect sufficient data for analysis while ensuring that the respondents were relevant to the study's objectives.

Furthermore, purposive sampling was employed to select 104 auditors, ensuring that the respondents were directly relevant and competent in fraud detection. This approach enhanced the credibility of the findings and aligned them with the study's objectives. Distributing 10 questionnaires to each public accounting firm was strategically designed to ensure representation and diversity of perspectives across firms, which was crucial for examining the relationship between self-efficacy, intrinsic motivation, and auditors' ability to detect fraud. The sample size of 104 auditors was considered adequate based on methodological guidelines recommending a minimum sample size of ten times the number of structural paths in the model, thereby supporting the validity and reliability of the study's results.

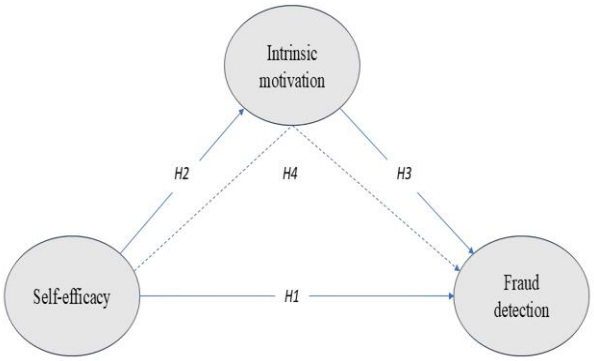

Fig. 1: Conceptual Framework.

Operationally, each variable is defined by distinct articulations and indicators. First, self-efficacy refers to the auditor's confidence in effectively performing audit tasks. The self-efficacy variable is measured using four dimensions adapted from Mohd Sanusi et al. (2018) and Rustiarini et al. (2021). The statement items for self-efficacy include: (1) confidence in completing the task, (2) confidence in overcoming the challenges of the task, (3) confidence in managing the task requirements, and (4) confidence in completing the task even when it is complicated. Second, intrinsic motivation is articulated as the auditor's internal drive to perform audit tasks with enthusiasm and commitment. Intrinsic motivation is measured using seven dimensions based on indicators adopted from Beqiri (2019) and Morris et al. (2022). The statement items for intrinsic motivation include: (1) enjoying learning about the client's business, (2) enjoying the completion of complex audit tasks, (3) the opportunity to improve analytical skills, (4) curiosity as a driving force in many activities, (5) the desire to assess my competence in undertaking a job, (6) enjoying the daily challenges presented at work, and (7) feeling satisfied when gaining new experiences. Third, the auditor's responsibility is defined as the auditor's level of commitment in performing their duties, especially in detecting fraud. The responsibility for fraud detection is measured using six dimensions adapted from Rustiarini et al. (2021), Lannai et al. (2021), and Usman (2024). The six items assessing the auditor's responsibility include: (1) the relevance of detecting fraud to the auditor's duties, (2) the obligation to detect fraud, (3) the clarity of official guidance on fraud detection, (4) the procedures followed to detect fraud, (5) the professional control over the ability to detect fraud, and (6) the contribution made toward detecting fraud. Participants' responses were recorded using a five-point Likert scale: (1) strongly disagree, (2) disagree, (3) neutral, (4) agree, and (5) strongly agree. Figure 1 above illustrates the concept of dissected variables. Notationally, the solid arrow represents a direct relationship, while the dashed arrow indicates an indirect relationship.

The collected data will be analyzed using Partial Least Squares and Structural Equation Modeling (PLS-SEM) with SmartPLS software. This method was chosen for its ability to examine relationships among complex variables and to perform modeling without relying solely on standard distribution assumptions. The analysis will include tests for construct validity, reliability, and hypothesis testing to assess both direct and indirect effects among variables.

4. Data Analysis and Discussion

The demographic profile of the respondents in this study comprises 104 auditors, exhibiting diversity in gender, education, age, and position. Approximately 60% of the respondents are male, and 40% are female, indicating fairly balanced participation. Regarding education, the majority hold a bachelor's degree in accounting, with around 75% having completed their higher education at accredited universities. The age range varies, with most respondents between 25 and 35 years old, reflecting a relatively young and dynamic group of auditors. In terms of position, about 50% serve as junior auditors, while the remainder includes mid-level and senior auditors, demonstrating a range of experience among the participants.

The validity analysis was conducted using the outer model test, which demonstrated that all reflective indicators had scores greater than 0.6, indicating validity. Discriminant validity was assessed by comparing the square root of the Average Variance Extracted (AVE) for each latent variable with the correlation coefficients of other latent variables. The empirical test showed that the AVE scores for all variables exceeded 0.5. Composite reliability ranged from 0.877 to 0.894, while Cronbach's alpha values ranged from 0.803 to 0.865. Hence, the quantitative findings indicate that the indicators used in this study are reliable, as all scores exceeded the 0.7 threshold.

Figure 2 specifically visualizes latent constructs using circles or ovals. These latent constructs include: (1) self-efficacy, (2) intrinsic motivation, and (3) fraud detection, which cannot be measured directly but are represented by indicators (outer model). The direction of the arrows between constructs indicates the direction of the causal relationships. A unidirectional arrow signifies that one construct influences another. The value on the arrow, obtained after running the model, represents the path coefficient. The statistical results of the inner model test showed an R^2 value of 0.550 for the endogenous variable (fraud detection), indicating a moderate relationship. This means that the exogenous variables explain 55% of the variation in fraud detection, while the remaining 45% is accounted for by other

factors not included in the model. The hypothesis test shows that self-efficacy has a direct positive impact on increasing intrinsic motivation. Intrinsic motivation, in turn, positively influences and mediates the perception of fraud detection. Yet, the hypothesis that self-efficacy directly and positively affects the perception of fraud detection was not supported.

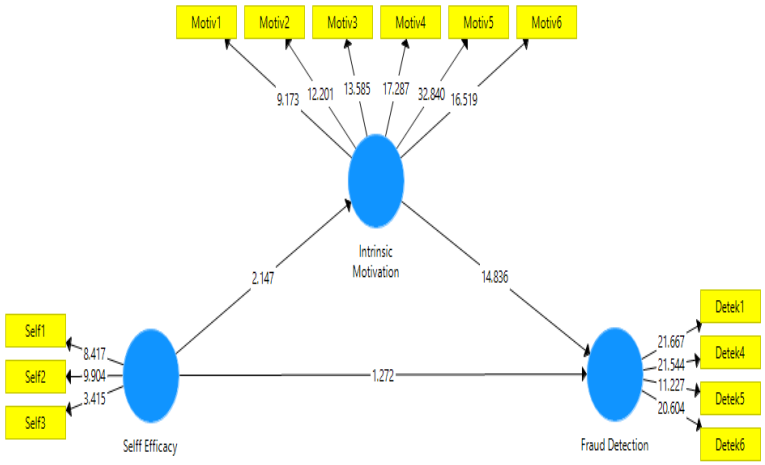

Fig. 2: Feasibility of the Predicted Model.

(Source: Data calculations with SmartPLS).

Table 1 verifies the relationships between variables both directly and indirectly. The first hypothesis was rejected because self-efficacy was found to have no significant effect on fraud detection. Although the coefficient is positive (β = 0.063), the p-value (p = 0.170) indicates a lack of statistical significance. The second hypothesis was supported, showing that self-efficacy significantly influences intrinsic motivation. With a positive coefficient (β = 0.201) and a p-value below the threshold (p = 0.015), self-efficacy systematically increases intrinsic motivation. The third hypothesis was also supported, demonstrating that intrinsic motivation positively affects fraud detection. The coefficient (β = 0.579) and the highly significant p-value (p = 0.000) confirm this positive impact. The fourth hypothesis confirms that intrinsic motivation mediates the relationship between self-efficacy and fraud detection. This positive mediation effect is reflected by a positive coefficient (β = 0.116) and a significant p-value (p = 0.017). Among these relationships, the influence of intrinsic motivation on fraud detection is the most dominant.

Table 1: Path Analysis and Hypothesis Testing

Causality	Coef. (β)	T-Statistics	Sig. (p)	Sign
Self-Efficacy → Fraud Detection	0.063	1.272	0.170	H1: Not supported
Self-Efficacy → Intrinsic Motivation	0.201	2.147	0.015	H2: Supported
Intrinsic Motivation → Fraud Detection	0.579	14.836	0.000	H3: Supported
Self-Efficacy → Intrinsic Motivation → Fraud Detection	0.116	2.132	0.017	H4: Supported

(Source: Data calculations with SmartPLS).

The output of this study shows that although auditors with high self-efficacy tend to feel more confident in performing their fraud detection tasks, this confidence does not necessarily translate into increased responsibility for detecting fraud. One possible explanation for these findings is that, while important, self-efficacy may be influenced by factors such as environmental pressures, internal company policies, and resource availability. This aligns with the assertion of Svanberg et al. (2019), who emphasize that auditors' decisions are often shaped by social and professional contexts, which can diminish the impact of self-efficacy. Current manuscripts have demonstrated that self-efficacy contributes to auditor objectivity in decision-making (Abidin et al., 2023; Djaddang et al., 2018; Khelil, 2023). However, this study indicates that these findings do not always extend to fraud detection responsibilities. This highlights the need for further research to explore the dynamics between self-efficacy and other aspects, including intrinsic and extrinsic motivation, which may play a more decisive role in fraud detection. These findings have important implications for auditor training and professional development. Given that self-efficacy does not directly influence fraud detection responsibilities, intervention programs aimed at enhancing auditors' self-efficacy should be complemented by training in technical skills, such as forensic accounting and CAATT (Al Natour et al., 2023). This approach ensures that auditors are equipped with both the confidence and the skills necessary to perform their duties effectively.

This empirical study shows that self-efficacy functions as the primary driver of intrinsic motivation. Auditors who believe in their ability to perform their duties feel more connected to their internal motivations, such as professional obligations and personal accomplishments. These findings align with previous scientific works suggesting that intrinsic motivation increases auditors' responsibility in detecting fraud (DeZoort & Harrison, 2018). When auditors feel competent, they are more likely to be actively engaged in audit tasks, contributing to better performance. This study is consistent with the findings of Mocadlo et al. (2020), which show that intrinsically motivated auditors are more willing to perform additional audit procedures than those motivated extrinsically. This reinforces the argument that intrinsic motivation improves the quality of auditors' work and encourages them to take initiative in complex situations.

The link between self-efficacy and intrinsic motivation is crucial, as auditors who feel confident in their abilities tend to be more proactive and committed in performing their duties. These findings have significant practical implications for the professional development of auditors. Organizations should consider designing training programs that not only enhance technical skills but also build auditors' self-efficacy. Increasing auditors' confidence can inspire them to pursue their intrinsic motivations, thereby improving audit quality and the effectiveness of fraud detection. Furthermore, this underscores the importance of creating a supportive work environment where auditors feel valued and motivated to contribute actively.

This study found evidence that intrinsic motivation positively and significantly influences auditors' sense of responsibility in detecting fraud. The results showed that intrinsically motivated auditors—driven by professional obligations and self-control—felt a stronger sense

of responsibility in their duties. Intrinsic motivation encourages auditors to engage more deeply in the audit process, which enhances the quality of fraud detection. This finding aligns with previous papers by Alves et al. (2024) and Jeon et al. (2021), which showed that intrinsic motivation significantly increases auditors' perceived responsibility, thereby improving performance in audit procedures. The results also corroborate findings by Mocadlo et al. (2020), who found that auditors with strong intrinsic motivation are more willing to recommend additional audit procedures. These findings indicate that auditors driven by internal motivation have a greater commitment to addressing critical issues in the audit, rather than merely fulfilling external requirements.

This paper reinforces the argument that an intrinsic motivational orientation can improve the effectiveness and overall quality of audits. The implications are crucial for audit practice. Organizations should consider strategies to foster intrinsic motivation among auditors (Bahtiar et al., 2022). This can be achieved through the development of an organizational culture that supports autonomy, responsibility, and recognition of individual contributions. Increased intrinsic motivation can lead to more proactive and accountable auditors, which, in turn, can enhance effectiveness in detecting fraud.

The quantitative findings show that intrinsic motivation has a mediating influence on auditors' responsibilities in detecting fraud. The results indicate that auditors with high levels of self-efficacy tend to have substantial intrinsic motivation, which increases their responsibility in detecting fraud. Self-efficacy, reflecting auditors' confidence in their abilities, contributes to an internal drive to maintain financial integrity. Auditors who believe in their abilities feel more satisfied with their work, encouraging engagement and perseverance in the audit process. This finding aligns with Westra's (2022) view, which states that self-efficacy increases self-confidence and encourages intrinsic motivation. This study confirms the investigations obtained by Alsabahi et al. (2021) and Arifuddin et al. (2020), who found that auditors with high self-efficacy are more engaged in their tasks and more effective in detecting misconduct. Likewise, this study adds a new dimension by showing that intrinsic motivation acts as a mediator, reinforcing the relationship between self-efficacy and responsibility in detecting misconduct. As such, confident auditors are not only better at their technical skills but also more motivated to carry out their responsibilities effectively. These findings have important implications for audit practices and professional development. Organizations should focus on developing auditors' self-efficacy through training and skill development. By increasing auditors' confidence, they can be more inspired to pursue intrinsic motivation, thereby increasing their responsibility in detecting fraud. Creating a supportive work environment where auditors feel valued and encouraged to grow can enhance intrinsic motivation and self-efficacy.

New insights from a different perspective highlight additional aspects that may influence fraud detection but were not addressed in this study. Aspects such as regulation, work environment, and organizational culture can significantly affect auditors' fraud detection rates. Recent studies are reviewed to provide a more comprehensive understanding. First, an investigation of 117 external auditors in Egypt found that forensic accounting skills enhance self-efficacy, which in turn improves fraud detection capabilities. Moreover, the use of CAATTs strengthens this relationship (Muterera, 2024). Second, empirical research based on a survey of Chief Audit Executives in Germany, Switzerland, and Austria examines how the corporate governance environment—as a form of internal regulation—affects the internal audit function's role in fraud prevention and detection (Bonrath & Marc, 2024). Third, a comparative quantitative study between Malaysia, an adopter of International Financial Reporting Standards (IFRS), and Indonesia, a non-IFRS adopter, investigates how the adoption of international standards, such as IFRS, serves as a moderating factor between audit quality and fraud reduction (Khan et al., 2023). Fourth, a cross-country comparative study of Malaysia and Indonesia compared professional skepticism traits, such as interpersonal understanding and suspension of judgment, and their impact on fraud detection ability (Mustapha Nazri et al., 2024). Professional environmental conditions—such as working in a Big 4 versus a non-Big 4 firm—were identified as influencing factors. Malaysia (representing a Big 4 environment) demonstrated stronger skepticism that supports fraud detection; conversely, Indonesia (representing a non-Big 4 environment) exhibited weaker skepticism in this regard. Fifth, Mihret (2014) employed Hofstede's cultural dimensions—specifically individualism—along with transparency and governance indices to examine how culture influences fraud risk. The findings support that an individualistic culture combined with strong institutional controls reduces the likelihood of fraud. Sixth, a cross-country meta-analysis by Soltani et al. (2024) explored how national culture, through cultural and affluence indicators, moderates the effectiveness of the Fraud Triangle (pressure-opportunity-rationalization theory) in preventing financial statement fraud. This investigation provides a cultural perspective within a global fraud detection framework.

5. Conclusion, Limitations, and Suggestions

This study found that auditors' self-efficacy positively and significantly affects their responsibility in detecting fraud. These findings indicate that an auditor's confidence level contributes to the effectiveness of executing audit duties, especially in identifying potential fraud. Additionally, intrinsic motivation has also been shown to positively and significantly influence auditors' responsibility for fraud detection, suggesting that highly motivated auditors tend to be more responsible in carrying out their duties. Moreover, intrinsic motivation serves as a significant mediating variable in the relationship between self-efficacy and auditor responsibility, reinforcing the argument that auditor confidence is self-sustaining and influenced by underlying motivational factors. Consequently, increasing auditors' self-efficacy and intrinsic motivation can be an effective strategy to enhance responsibility for fraud detection in audit practices.

While this research provides valuable insights, some limitations should be acknowledged. First, this study employs a non-probability sampling method, specifically snowball sampling, which may not fully represent the auditor population in Indonesia. Consequently, this may limit the generalizability of the findings. Second, the focus of this study is limited to auditors in the Bali area, so the results may not be widely applicable across Indonesia. Third, there is a possibility that other factors not examined in this study—such as work experience, education, and organizational culture—may influence auditors' responsibility in fraud detection. Therefore, further research is recommended to explore additional variables that may affect these outcomes and to involve a broader population to obtain more comprehensive results, for example, exploring extrinsic motivation, organizational culture, and other aspects that may influence fraud detection, as well as conducting comparisons between countries.

Based on this study, it is recommended that audit organizations focus on developing training programs aimed at enhancing auditor self-efficacy. Such programs can include training in both technical and psychological skills relevant to audit tasks, which in turn can boost intrinsic motivation. Besides, management must create a supportive work environment where auditors feel valued and motivated to perform their responsibilities with integrity. Organizations are advised to develop training programs based on real-life case studies that focus on improving auditors' analytical and decision-making skills, thereby boosting their confidence in handling complex audit situations. Specifically, organizations should consider implementing non-material reward policies—such as individual performance recognition and career development opportunities—as intrinsic motivators that encourage auditors to be more proactive in detecting

fraud. Further research is necessary to explore the relationship between self-efficacy, intrinsic motivation, and auditor responsibility across different contexts and industries, as well as to consider other factors that may influence auditor performance.

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