

# Understanding Red Flags and Audit Brainstorming Sessions on Auditors' Capability to Detect Fraud: Moderated by Experience

Rukmawati<sup>1\*</sup>, Mohammad Nizarul Alim<sup>1</sup>, Bambang Haryadi<sup>1</sup>

<sup>1</sup> Economics and Business, Trunojoyo Madura University, Bangkalan, Indonesia

\*Corresponding Author: [rukmauwati.3101@gmail.com](mailto:rukmauwati.3101@gmail.com)

Received: 24 August 2024 | Accepted: 2 December 2024 | Published: 31 December 2024

DOI: <https://doi.org/10.55057/ijaref.2024.6.5.11>

**Abstract:** *This research aimed to analyze the influence on understanding red flags, audit brainstorming sessions on the capability auditor's to detect fraud. The research employed a quantitative approach, gathering primary data through questionnaires. A total of 74 auditors participated in the research, selected through convenience sampling. The outcomes provide empirical evidence that both understanding red flags and participating in audit brainstorming sessions positively impact auditors' fraud detection abilities. However, the research also reveals that experience does not moderate the connection between understanding red flags or participating in audit brainstorming sessions and the auditors' capability to detect fraud.*

**Keywords:** Understanding Red Flags, Audit Brainstorming Sessions, Capability to Detect Fraud, Experience

## 1. Introduction

The 2024 Occupational Fraud Report reveals that external auditors are able to identify just 3% of the fraudulent activities that take place within companies (ACFE, 2024). Fraud that goes unidentified by auditors can have negative consequences for the users of financial statements (Alazzabi et al., 2023; Robinson et al., 2012) Such as damage to the reputation and credibility of the organization (Kabuye et al., 2017) The capability of auditors must be increased to minimize the occurrence of failures in fraud identification for the reliability of audited financial statements. (Sanjaya Adi Putra & Dwirandra, 2019). Detecting fraud is not easy because it requires broad insight into the characteristics and methods of fraud that are often used. (Rustiarini et al., 2020). So an adequate external auditor is needed to audit financial reports because their quality will influence fraud detection (Tarjo et al., 2021). In addition, the variety of underlying motives and the many ways to commit fraud, auditors do not always get a bright spot in detecting fraud (Kassem & Turksen, 2021) The above statement provides an explanation point that auditors need parameters in detecting fraud.

Previous study proves that many factors affect fraud detection. One of them is the factor of understanding red flags by auditors (Dari et al., 2021; Drogalas et al., 2017; Edy et al., 2021; Mustiasanti et al., 2020; Narayana, 2020). External auditors in SAS No.99 are required to apply red flags parameters when detecting potential fraud (Moyes et al., 2006) Red flags are strange conditions or not in accordance with normal conditions that reveal the presence of fraud symptoms (Narayana, 2020). When the auditor sees red flags that appear during the audit, the auditor must take action to determine whether fraud has occurred or just an error (Said & Munandar, 2018). Subsequently, an understanding of red flags by auditors is exceptionally

significant to assist auditors uncover the indications of fraud (Fullerton & Durtschi, 2004) Research result (Edy et al., 2021; Gizta et al., 2020; Moyes et al., 2013; Narayana, 2020; Rahim et al., 2019; Sanjaya Adi Putra & Dwirandra, 2019) outcome an influence between red flags on fraud identification, this shows that with the understanding and knowledge of red flags possessed by auditors, it will make it easier for auditors to carry out fraud detection.

Beyond recognizing red flags, the International Standard on Auditing (ISA 240, 2004; ISA 315, 2004) mandates that auditors engage in brainstorming sessions to explore potential fraudulent activities within financial statements, aiding in the identification of fraud (AICPA, 2003). During these brainstorming sessions, auditors are tasked with identifying factors that reveal fraud risk, formulating hypotheses on possible fraud scenarios, evaluating the level of fraud risk, and adjusting the audit plan accordingly to mitigate those risks (Chen et al., 2018). The implementation of audit brainstorming sessions generates more quality ideas and increases the assessment of fraud risk by external auditors. (Carpenter, 2007). Moreover, auditors can discuss and share experiences on how fraud is usually committed and hidden (DeZoort & Harrison, 2018; Hoffman & Zimbelman, 2009). Research results (Tang & Karim, 2019) stated that quality brainstorming will increase the association between fraud risk and fraud risk assessment.

Earlier studies identified a moderating effect in the identification of fraud. Outcomes suggest that auditors with greater experience tend to develop enhanced insight and competence, leading to heightened caution, increased sensitivity, and the capability to critically evaluate red flags and potential errors in financial statement presentation (Sanjaya Adi Putra & Dwirandra, 2019). This is because experience can form technical and psychological expertise (Sulistiyowati & Supriyati, 2016). Auditors who have experience can share their experiences and insights about fraud with less experienced team members during brainstorming sessions (Brazel et al., 2010) Auditors can share experiences on how fraud is usually hidden and how to distinguish relevant information in the fraud identification process (Hoffman & Zimbelman, 2009; Lynch et al., 2009)

## **2. Theoretical Basis and Hypothesis**

Heider proposed attribution theory in 1985, which states that when watching and establishing the cause of a person's conduct, both internal and external elements can be considered. Individual control influences internal factors, while exterior control influences external factors, such as work easiness (Weiner, 1974, 1976). Attribution theory is frequently utilized by researchers in the audit setting to explain performance evaluation, auditor behavior, and decision-making processes. This study will use the attribution theory to describe the ability to detect fraud based on internal and external factors. Internal considerations, including the auditor's own capacity, frequently influence the auditor's ability to detect fraud. The auditor's capability can be achieved through the auditor's efforts such as the search for knowledge, training and experience (Kartikarini & Sugiarto, 2016). Internal behaviors in this study include experience, while understanding of red flags and audit brainstorming sessions are external forces.

### **Research Hypothesis**

#### **Understanding Red flags on the Auditor's Capability to Detect Fraud**

Attribution theory explains that in observing and determining the cause of a person's behavior, it is seen based on external or internal factors (Weiner, 1976). To conduct effective fraud identification, external factors are needed, namely by utilizing red flags parameters. The

auditor's understanding is an crucial role in explaining whether the existence of red flags leads to fraud or just an mistake (Said & Munandar, 2018). The use of red flags is one of the methods used by auditors to overcome financial reporting risks and detect fraud (Koornhof & du Plessis, 2000; Moyes et al., 2013) as well as improving performance in interpreting fraud (Rustiarini et al., 2020). It is important for auditors to be able to recognize red flag indicators to identify potential fraud and detect fraud (Indrasti & Karlina, 2020). When the auditor identifies a red flag, they must investigate futher to determine if it indicates fraud or an error (Said & Munandar, 2018). Study outcomes (Adiningrat et al., 2021; D.P.I & O.J., 2020; Gizta et al., 2020; Indrasti & Karlina, 2020; Prasetyo et al., 2015; Rahim et al., 2019) stated that red flags influence the auditor's capability to detect fraud. Thus it can be hypothesized:

H1: Understanding red flags affects the auditor's capability to detect fraud.

### **Audit Brainstorming Session on Auditor's Capability to Detect Fraud**

Attribution theory provides a framework for evaluating an individual's attitudes and behaviors by considering both internal and external factors. An audit brainstorming session represents an external attribution that is believed to impact an auditor's capacity to identify fraud. These sessions foster team collaboration, enabling the sharing of client-related information, fraud risk parameters, as well as collective insights, knowledge, and experience (Schuchter & Levi, 2015). The audit brainstorming effectively supports the implementation of fraud detection by discussing various factors and forms of fraud, as well as identifying suitable procedures (Sagara & Alkotdriyah, 2020). Research results (Apandi et al., 2020) stated that after brainstorming, auditors have a better assessment of the risk of misstatement than before brainstorming. In addition, the results of research (Chen et al., 2018; DeZoort & Harrison, 2018; Edy et al., 2021; Laksana & Achmad, 2020; Sagara & Alkotdriyah, 2020; Tang & Karim, 2019) stated that audit brainstorming has an impact on decision making and detection. Thus it can be hypothesized:

H2: Audit brainstorming sessions affect the auditor's capability to detect fraud.

### **Experience Moderates the Understanding of Red Flags on the Capability of Auditors to Detect Fraud**

Auditors with greater experience tend to exhibit higher levels of accuracy and precision in their evaluation of client financial statements, that positively influences the overall quality of the audit outcomes (Sulistiyowati & Supriyati, 2016). Identifying fraud will be effective if auditors have a good understanding of red flags. This is related to red flags that do not always reveal fraud (Narayana, 2020). Auditors with more experience and those without, there are differences in outcome elements that are not common (Kiswanto & Maulana, 2019). In this research, these uncommon elements can be interpreted as red flags. Thus it can be hypothesized:

H3: experience moderates the effect of understanding red flags on the capability of auditors to detect fraud.

### **Experience Moderates the effect of audit brainstorming sessions on auditors' capability to identify fraud**

According to the research findings (DeZoort & Harrison, 2018) audit experience has a beneficial impact on the outcomes of brainstorming implementation. According to the study's findings (Carpenter, 2007), experience influences fraud risk assessment through brainstorming. According to the research findings, organizing audit brainstorming sessions has a favorable impact on auditor performance. It is predicted that auditors' experience improves the

effectiveness of these brainstorming sessions, hence increasing their ability to detect fraud. Consequently, the following hypothesis can be proposed:

H4: Experience moderates the effect of audit brainstorming on auditors' capability to detect fraud.

### 3. Research Methods

This research employed a quantitative research design, utilizing a survey method with primary data gathered through questionnaires. Data was collected by conveying questionnaires both in person at the Public Accounting Firms and online via Google Forms, shared through email and WhatsApp. A total of 74 auditors by 17 public accounting firms participated in the study. The data analysis was carried out utilizing SmartPLS. The choice of PLS was driven by its efficiency in handling small sample sizes and complex models, its capability to simultaneously test intricate study models, and its capability to analyze variables that are not directly measurable (Jogiyanto and Abdillah, 2009: 2).

### 4. Results and Discussions

#### Respondent Description

**Table 1: Outcome Description of Respondent**

Respondents' Characteristics		Freq	%
Gender	Man	57	77
	Woman	17	23
	<b>Total</b>	<b>74</b>	<b>100</b>
Last Education	Diploma/Vocational	2	3
	S1	58	78
	S2	14	19
	<b>Total</b>	<b>74</b>	<b>100</b>
Working Period	1-5 Years	25	34
	6-10 Year	40	54
	< 10 Year	9	12
	<b>Total</b>	<b>74</b>	<b>100</b>
Position	Junior Auditor	17	23
	Senior Auditor	47	64
	Supervisor	3	4
	Manager	2	3
	Partner	4	5
	Team Leader	1	1
	<b>Total</b>	<b>74</b>	<b>100</b>

According to table 1, that outlines the respondents' characteristics, the research involved 74 participants. The majority of respondents were male, held an undergraduate degree as their highest level of education, had worked for 6-10 years, and primarily held positions as senior auditors.

### Indicator validity (Outer loading and Convergent validity (AVE))

The outer loading score is used to examine the convergent validity of indicators. A parameter is considered valid if the outer loading value is greater than 0.70. In addition, the Average Variance Extracted (AVE) must be more than 0.50 to achieve the minimal validity requirements. If the outer loading score goes below 0.70 but remains above 0.40, and the AVE is still larger than 0.50, the parameter can be kept. However, if the outer loading value is less than 0.40, the model should delete it (Hair et al., 2017, p. 137)

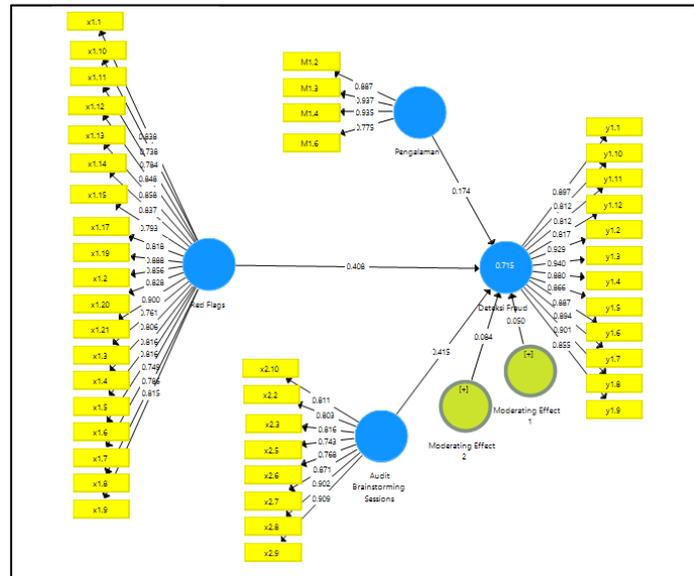


Figure 1: Outer Model Testing outcomes

According to the outcomes presented in figure 1, the outer model testing reveals that all model parameters have an outer loading factor greater than 0.7 and an AVE value exceeding 0.5. Therefore, it can be summarized that all parameters have successfully passed the convergent validity test, allowing for further testing to proceed.

### Constructs reliability

The reliability of a variable constructs are determined if it has a composite reliability value above 0.70 and Cronbach's alpha above 0.70 (Hair et al., 2017).

Table 2: Construct reliability (Cronbach's Alpha and Composite reliability)

	Cronbach's Alpha	Composite reliability
M Experience	0.908	0.930
X1 Red flag	0.972	0.975
X2 Brainstorming	0.934	0.946
Y Fraud identification capcapacity	0.972	0.973
Moderating Effect 1	1.000	1.000
Moderating Effect 2	1.000	1.000

Source: Primary data processed

From the table provided, it is evident that the AVE and Composite reliability outcomes have satisfied the reliability criteria, as every variable recorded a value exceeding 0.70.

### Discriminant validity test

Discriminant validity is strong when the square root of the Average Variance Extracted (AVE) for each construct exceeds the correlations across various constructs. This can be assessed

utilizing the Fornell-Larcker criterion or by examining the cross-loadings table, where values must above 0.70 (Hair et al., 2017). This research employed the Fornell-Larcker criterion to evaluate discriminant validity.

**Table 3: Discriminant Validity value of Fornell-lacker criteria**

Latent Variable	M Safe experience	Moderating Effect 1	Moderating Effect 2	X1	X2	Y
M Experience	<b>0.886</b>					
Moderating Effect 1	-0.185	<b>1.000</b>				
Moderating Effect 2	-0.280	0.582	<b>1.000</b>			
X1 Red flag	0.190	0.112	0.238	<b>0.819</b>		
X2	0.253	0.311	0.047	0.640	<b>0.830</b>	
Y	0.308	0.280	0.236	0.745	0.745	<b>0.875</b>

Source: Primary data processed

The discriminant validity testing outcomes shown in the table above reveal that the correlations within each latent construct surpass those between different variables in this research. This finding implies that there is no multicollinearity problem among the latent variables.

### Test the research hypothesis

Analyzing the coefficients of the structural model is essential for testing hypotheses to determine that connections have a significant impact. As a general guideline, a t-statistic greater than 1.96 reveals a significant connection, whereas a t-statistic less than 1.96 suggests that the connection is not significant (Hair et al., 2017, p. 210).

**Table 4: Hypothesis Test of the direct effect of the study model**

Latent Variable	Original Sample (O)	Sample Mean (M)	Standard deviation	T Statistics ( O/STDEV )	P Values	Ket.
X1 -> Y	0.408	0.385	0.117	3.496	0.001	Accepted
X2 -> Y	0.415	0.390	0.132	3.152	0.002	Accepted
Moderating Effect 1 -> Y	0.050	0.010	0.121	0.414	0.679	Rejected
Moderating Effect 2 -> Y	0.084	0,096	0.108	0.779	0.436	Rejected

Source: Primary data processed

### The Effect of Understanding Red Flags on The Auditor's Capability to Detect Fraud

The analysis of the effect of understanding red flags on fraud identification yielded a t-statistic of 3.496, that is higher than the threshold of 1.96, and a P value of 0.001, that is below 0.05. This reveals that auditors' understanding of red flags significantly enhances their capability to identify fraud. As auditors' comprehension of red flags increases, so does their capacity to identify fraudulent activities. This conclusion is further supported by descriptive data, where respondents generally provided positive feedback on the red flags variable, suggesting that most respondents possess a solid understanding of red flags. The study's outcomes suggest that auditors with a strong grasp of red flags can effectively analyze and determine whether these parameters point to fraud or mere errors. This understanding is crucial for auditors in making informed identification decisions. Thus, it can be summarized that a solid understanding of red flags significantly boosts an auditor's capability to identify fraud. These outcomes are consistent with previous study (D.P.I & O.J., 2020; Edy et al., 2021; Moyes et al., 2013; Narayana, 2020; Rahim et al., 2019) that states that red flags can increase the capability of external auditors to identify fraud.

### **The Effect of Audit Brainstorming Sessions on The Auditor's Capability to Detect Fraud**

The hypothesis testing outcomes show that Audit Brainstorming sessions positively impact the capability to identify fraud, as evidenced by a t-statistic of 3.152, that exceeds the threshold of 1.96, and a P value of 0.002, that is less than 0.05. These outcomes offer empirical support that audit brainstorming sessions, an external factor for auditors, enhance their capacity to identify fraud. This increase is attributed to the collaborative nature of these sessions, where auditors, regardless of their experience level, share their perspectives. This exchange of ideas and experiences helps broaden auditors' insights and develop their soft skills, ultimately boosting their capability to identify fraud. These outcomes align with previous study (Apandi et al., 2020; Chen et al., 2018; Edy et al., 2021; Sagara & Alkotdriyah, 2020; Tang & Karim, 2019) that states that brainstorming sessions can increase auditor performance in identifying fraud.

### **Experience Moderates The Understanding of Red Flags on The Auditor's Capability to Detect Fraud**

The hypothesis testing outcomes reveal that experience does not moderate the connection between understanding red flags and the capability to identify fraud. This is shown by a t-statistic of 0.414, which is below the critical value of 1.96, and a P value of 0.679, which exceeds 0.05. This study demonstrated that, while experience is seen as an internal component that may affect an auditor's capacity to detect fraud, it does not alter the relationship between red flag comprehension and fraud identification. This indicates that an auditor's experience may not directly connect to their comprehension of red flags, potentially due to their experience being confined to generic audit methods rather than the specific encounters required to deepen their understanding of red flags. The results of this study align with those of (Narayana, 2020) who determined that experience does not influence the impact of red flags on fraud detection.

### **Experience Moderates The Audit Brainstorming on The Auditor's Capability to Detect Fraud**

Hypothesis testing indicates that experience does not moderate the relationship between audit brainstorming sessions and the capability to detect fraud. This result is substantiated by a t-statistic of 0.779, which is below the critical value of 1.96, and a P value of 0.436, which surpasses 0.05. The results indicate that an auditor's experience does not markedly improve the efficacy of audit brainstorming sessions. Prior assessments have shown that audit brainstorming sessions significantly enhance fraud detection, suggesting that the efficacy of these sessions in augmenting identification skills is not contingent upon the auditor's experience level. The results of this study contradict those of (DeZoort & Harrison, 2018) which indicate that audit experience positively affects the outcomes of brainstorming implementation.

## **5. Conclusion**

The findings show that both recognizing red flags and participating in audit brainstorming sessions improve the ability to detect fraud. However, experience does not mitigate the effect of “red flag comprehension or audit brainstorming” sessions on an auditor's fraud detection abilities.

This study makes an important addition to theory development, notably in the accounting and auditing literature. The findings are consistent with attribution theory, which holds that the capacity to detect fraud is influenced by both internal and external influences. Furthermore, the study provides auditors with practical insights by emphasizing the importance of consistently conducting audit brainstorming sessions during audits, gaining more experience through

specialized audit training, particularly in fraud detection, and improving their understanding of red flags. Together, these procedures can greatly improve an auditor's capacity to detect fraud.

Despite its contributions, this study has limitations that could influence the outcomes and should be considered in future study. It is recommended that future studies broaden the scope to include auditors across Indonesia and employ more comprehensive data collection methods beyond just questionnaires, such as in-depth observations.

## References

- Abdillah, W., & Jogiyanto. (2009). *Partial Least square (PLS) Alternatif SEM dalam penelitian Bisnis*. Yogyakarta: Andi Offset.
- ACFE. (2024). Association of Certified Fraud Examiners The Nations Occupational Fraud 2024 :A Report To The Nations. *Association of Certified Fraud Examiners*, 1–106.
- Adiningrat, A. A., Marhumi, S., Masrullah, & Fitrianti, A. N. (2021). The Effects of Red Flags and Auditor's Professional Skepticism on Auditor's Proficiency in Implementing Fraud Detection (A Case Study at Public Accounting Office in Makassar). *Advance in Social Science, Education and Humanities Research*, 584(Icorsh 2020), 951–956.
- AICPA. (2003). Fraud Detection in a GAAS Audit: SAS No. 99 Implementation Guide. *American Institute of Certified Public Accountants, Inc.*, 168, 1–225.
- Alazzabi, W. Y. E., Mustafa, H., & Karage, A. I. (2023). Risk management, top management support, internal audit activities and fraud mitigation. *Journal of Financial Crime*, 30(2), 569–582. <https://doi.org/10.1108/jfc-11-2019-0147>
- Apandi, R. N. N., Rossieta, H., & Sensi, L. (2020). Does Brainstorming of Auditees Fraud Prevention System Reduce Junior Auditor ' s Judgment Bias ? *Evidence from an Experimental Study*, 12(4), 704–717.
- Brazel, J. F., Carpenter, T. D., & Jenkins, J. G. (2010). Auditors' use of brainstorming in the consideration of fraud: Reports from the field. *Accounting Review*, 85(4), 1273–1301. <https://doi.org/10.2308/accr.2010.85.4.1273>
- Carpenter, T. D. (2007). Audit team brainstorming, fraud risk identification, and fraud risk assessment: Implications of SAS No. 99. *Accounting Review*, 82(5), 1119–1140. <https://doi.org/10.2308/accr.2007.82.5.1119>
- Chen, W., Khalifa, A. S., Morgan, K. L., & Trotman, K. T. (2018). The effect of brainstorming guidelines on individual auditors' identification of potential frauds. *Australian Journal of Management*, 43(2), 225–240. <https://doi.org/10.1177/0312896217728560>
- D.P.I, I., & O.J., I. (2020). Rationalisation Red Flags And Likelihood Of Fraud Detection In Nigeria. *EPRA International Journal of Multidisciplinary Research (IJMR)-Peer Reviewed Journal*, 6(11). <https://doi.org/10.36713/epra2013>
- Dari, P. W., Nor, W., & Rasidah, R. (2021). Determinan kemampuan pemeriksa dalam mendeteksi fraud. *Jurnal Akuntansi Aktual*, 8(2), 85–96. <https://doi.org/10.17977/um004v8i22021p085>
- DeZoort, F. T., & Harrison, P. D. (2018). Understanding Auditors' Sense of Responsibility for Detecting Fraud Within Organizations. *Journal of Business Ethics*, 149(4), 857–874. <https://doi.org/10.1007/s10551-016-3064-3>
- Drogalas, G., Pazarskis, M., Anagnostopoulou, E., & Papachristou, A. (2017). The effect of internal audit effectiveness, auditor responsibility and training in fraud detection. *Journal of Accounting and Management Information Systems*, 16(4), 434–454. <https://doi.org/10.24818/jamis.2017.04001>
- Edy, S. A., Said, D., & Nirwana. (2021). The Effect of Red Flags, Competence, and Brainstorming on Fraud Detection with Auditor Professional Skepticism as

- Moderating Variable. *International Journal of Innovative Science and Research Technology*, 6(3), 646–652. [www.ijisrt.com](http://www.ijisrt.com)646
- Fullerton, R., & Durtschi, C. (2004). The Effect of Professional Skepticism on the Fraud Detection Skills of Internal Auditors. *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.617062>
- Gizta, A. D., Anugerah, R., & Andreas, A. (2020). Pengaruh Red Flag Dan Pelatihan Terhadap Kemampuan Auditor Mendeteksi Fraud Dengan Skeptisisme Profesional Sebagai Variabel Intervening. *Journal Economic, Accounting, Scientific (CASH)*, 3(02), 11–22. <https://doi.org/10.52624/cash.v3i02.1108>
- Hair, J. F., Hult, G. T. M., & Ringle, C. M. (2017). *A Primer on Partial Least Squares Structural Equation Modeling (PLS-SEM)* (Second). SAGE Publication, Icn.
- Hoffman, V. B., & Zimbelman, M. F. (2009). in Response to Fraud Risk? *The Accounting Review*, 84(3), 811–837.
- Indrasti, A. W., & Karlina, B. (2020). *Determinants Affecting the Auditor's Ability of Fraud Detection: Internal and External Factors (Empirical Study at the Public Accounting Firm in Tangerang and South Jakarta Region in 2019)*. 127(Aicar 2019), 19–22. <https://doi.org/10.2991/aebmr.k.200309.005>
- Kabuye, F., Nkundabanyanga, S. K., Opiso, J., & Nakabuye, Z. (2017). Internal audit organisational status, competencies, activities and fraud management in the financial services sector. *Managerial Auditing Journal*, 32(9), 924–944. <https://doi.org/10.1108/MAJ-09-2016-1452>
- Kartikarini, N., & Sugiarto. (2016). Pengaruh Gender, Keahlian dan Skeptisisme Profesional terhadap Kemampuan Auditor Mendeteksi Kecurangan (Studi pada Badan Pemeriksa Keuangan Republik Indonesia). *Simposium Nasional Akuntansi XIX, Lampung*, 1–31.
- Kassem, R., & Turksen, U. (2021). Role of public auditors in fraud detection: A critical review. *Contemporary Studies in Economic and Financial Analysis*, 105(December), 33–56. <https://doi.org/10.1108/S1569-375920200000105004>
- Kiswanto, K., & Maulana, P. A. (2019). Moderasi Pengalaman Pada Pengaruh Fraud Risk Assessment, Skeptisme, Dan Workload Terhadap Kemampuan Mendeteksi Kecurangan. *Jurnal Ilmiah Akuntansi Dan Bisnis*, 14(2), 183. <https://doi.org/10.24843/jiab.2019.v14.i02.p04>
- Koornhof, C., & du Plessis, D. (2000). Red flagging as an indicator of financial statement fraud: The perspective of investors and lenders. *Meditari Accountancy Research*, 8(1), 69–93. <https://doi.org/10.1108/10222529200000005>
- Laksana, A. C., & Achmad, T. (2020). Pengaruh Kualitas Fraud Brainstorming Sessions terhadap Kemampuan Auditor dalam Mendeteksi Fraud di Laporan Keuangan (Studi Empiris pada KAP di Semarang). *Diponegoro Journal of Accounting*, 9(4), 1–13. <http://ejournal-s1.undip.ac.id/index.php/accounting>
- Lynch, A. L., Murthy, U. S., & Engle, T. J. (2009). Fraud brainstorming using computer-mediated communication: The effects of brainstorming technique and facilitation. *Accounting Review*, 84(4), 1209–1232. <https://doi.org/10.2308/accr.2009.84.4.1209>
- Moyes, G. D., Lin Ping, M. Landry, Jr., R., & Vicdan, H. (2006). Internal Auditors' Perceptions of The Effectiveness of Red Flags to Detect Fraudulent Financial Reporting. *Journal of Accounting, Ethic & Public Policy*, 6(1), 1–28. <https://doi.org/10.1101/2020.1.10.376129>
- Moyes, G. D., Young, R., & Din, H. F. M. (2013). Malaysian internal and external auditor perceptions of the effectiveness of red flags for detecting fraud. *International Journal of Auditing Technology*, 1(1), 91. <https://doi.org/10.1504/ijaudit.2013.052263>
- Mustiasanti, D., Syarifuddin, & Syamsuddin. (2020). Pengaruh Red Flags dan Independensi Terhadap Kemampuan Auditor Dalam Mendeteksi Fraud Dengan Moral Reasoning

- Sebagai Variabel Moderasi Pada Auditor Inspektorat Provinsi Sulawesi Selatan. Tesis Ekonomi dan Bisnis, Universitas Hassanudin. *Global Scientific Journals*, 8(8), 384–392.
- Narayana, A. A. S. (2020). Auditors experience as moderating effect investigative abilities and understanding of red flags on fraud detection. *International Research Journal of Management, IT and Social Sciences*. <https://doi.org/10.21744/irjmis.v7n1.837>
- Prasetyo, S., Kamaliah, K., & Hanif, R. (2015). Pengaruh red flags, skeptisme profesional auditor, kompetensi, independensi, dan profesionalisme terhadap kemampuan auditor dalam mendeteksi kecurangan. *Jurnal Online Mahasiswa Fakultas Ekonomi Universitas Riau*, 2(1), 33851. <https://jom.unri.ac.id/index.php/JOMFEKON/article/view/8146/7817>
- Rahim, S., Muslim, M., & Amin, A. (2019). Red Flag And Auditor Experience Toward Criminal Detection Trough Profesional Skepticism. *Jurnal Akuntansi*, 23(1), 46. <https://doi.org/10.24912/ja.v23i1.459>
- Robinson, S. N., Robertson, J. C., & Curtis, M. B. (2012). The Effects of Contextual and Wrongdoing Attributes on Organizational Employees' Whistleblowing Intentions Following Fraud. *Journal of Business Ethics*, 106(2), 213–227. <https://doi.org/10.1007/s10551-011-0990-y>
- Rustiarini, N. W., Yuesti, A., & Gama, A. W. S. (2020). Public accounting profession and fraud detection responsibility. *Journal of Financial Crime*, 28(2), 613–627. <https://doi.org/10.1108/JFC-07-2020-0140>
- Sagara, Y., & Alkotdriyah, P. P. (2020). Interpersonal Skill-Based Audit Team Brainstorming: Solution for Fraud Detection. *Jurnal Reviu Akuntansi Dan Keuangan*, 10(3), 458–474. <https://doi.org/10.22219/jrak.v10i3.13017>
- Said, L. L., & Munandar, A. (2018). the Influence of Auditor'S Professional Skepticism and Competence on Fraud Detection: the Role of Time Budget Pressure. *Jurnal Akuntansi Dan Keuangan Indonesia*, 15(1), 104–120. <https://doi.org/10.21002/jaki.2018.06>
- Sanjaya Adi Putra, G., & Dwirandra, A. A. N. B. (2019). The effect of auditor experience, type of personality and fraud auditing training on auditors ability in fraud detecting with professional skepticism as a mediation variable. *International Research Journal of Management, IT and Social Sciences*, 6(2), 31–43. <https://doi.org/10.21744/irjmis.v6n2.604>
- Schuchter, A., & Levi, M. (2015). Beyond the fraud triangle: Swiss and Austrian elite fraudsters. *Accounting Forum*, 39(3), 176–187. <https://doi.org/10.1016/j.accfor.2014.12.001>
- Sulistyowati, L., & Supriyati, S. (2016). The effect of experience, competence, independence, and professionalism of auditors on fraud detection. *The Indonesian Accounting Review*, 5(1), 95–110. <https://doi.org/10.14414/tiar.v5i1.494>
- Tang, J., & Karim, K. E. (2019). Financial fraud detection and big data analytics – implications on auditors' use of fraud brainstorming session. *Managerial Auditing Journal*, 34(3), 324–337. <https://doi.org/10.1108/MAJ-01-2018-1767>
- Tarjo, T., Anggono, A., & Sakti, E. (2021). Detecting Indications of Financial Statement Fraud: a Hexagon Fraud Theory Approach. *AKRUAL: Jurnal Akuntansi*, 13(1), 119–131. <https://doi.org/10.26740/jaj.v13n1.p119-131>
- Weiner, B. (1974). An Attributional Interpretation of Expectancy-Value Theory. *Cognitive Views of Human Motivation, December 1974*, 51–69. <https://doi.org/10.1016/b978-0-12-741950-3.50008-2>
- Weiner, B. (1976). An Attributional Approach for Educational Psychology. *Review of Research in Education*, 4(1976), 179. <https://doi.org/10.2307/1167116>