

ABSTRACT

Auditor Responsibilities in Detecting fraud in KAP employees in the Central Java and DIY regions. There are variables that are predicted to increase the auditor's responsibility, namely Goal Orientation and Self Efficacy as mediating variables. The sample of this research was 105 respondents and then given a questionnaire to be answered via google forms and questionnaires, but the data that was returned and could be analyzed was 100 respondents. The determination of the sample was carried out by calculations developed by (Hair et al, 2010). That is, the number of samples taken from the population is determined by 5-10 times the number of research indicators. There are 21 indicators in this study, so the number of indicators is $21 \times 5 = 105$ respondents. In this study, the respondents were auditors at KAPs in Central Java and DIY. The analytical tool used to analyze the data was Smart PLS 3.3 with the Structural Equation Modeling (SEM) method. The results of the study proved that the four hypotheses proposed in this study could be accepted as a whole. The factors that have a significant positive effect on the Auditor's Responsibilities in Detecting Fraud are Goal Orientation. There is a positive relationship between Goal Orientation and Self-Efficacy, as well as the specific indirect effect test, which proves that self-efficacy can be a mediating variable in this study.

Keywords: Goal Orientation, Self Efficacy, Auditor's Responsibility to Detect Fraud

